

W. S. Smith 50d
THE
FORMER AND PRESENT STATE
OF THE PRINCIPAL
PUBLIC OFFICES
IN THIS KINGDOM;

INCLUDING THE OFFICES OF
HIS MAJESTY'S
TREASURY, EXCHEQUER, POSTMASTER GENERAL,
SECRETARIES OF STATE, ADMIRALTY,
ARMY AND NAVY PAY-OFFICES,
AND ALL THE SUBORDINATE
NAVAL DEPARTMENTS:

WITH
T A B L E S
OF THE
ESTABLISHED FEES RECEIVED IN MOST OF THE SAID OFFICES,
AND IN SUNDRY OTHER DEPARTMENTS.

Compiled from the Reports of the Commissioners of Accounts and Enquiry, appointed in 1780 and 1785, from various Statutes, Orders in Council, Warrants, and Documents respecting the said Offices, and from other authentic Sources of Information.

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FORMER AND PRESENT STATE

OF THE PRINCIPAL

PUBLIC OFFICES

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PREFACE.

THE editor of the following pages might have had some doubts respecting the expediency of laying before the public the information which they contain; but the sanction which has been given to works of this nature for many years past, leaves him no room to question its being acceptable both to the public and to those who are entrusted with the conduct of public affairs. The Reports of the Commissioners of Accounts, disclosing the whole system of the National Finances, and the interior of many of the principal Offices of Government, were, by the directions of the act of parliament, laid before each branch of the Legislature, and have since been published (with the approbation of Government) by their Secretary, and dedicated, by permission, to the King. The Reports of the Commissioners for the Enquiry into Fees and Emoluments of Office, though directed by the act to be made only to His Majesty's Privy Council, have been since called for by the House of Commons, and after being printed by their order for the perusal of the Members, have been since reprinted for sale by a bookseller in Westminster, nothing being reserved but the Appendixes, which, it is understood, were excepted

from the order of the House, rather on account of their bulk, than from any express disposition to withhold their contents.

The Reports of these two Commissions have put the public into possession of a great variety of information respecting the Departments of Government. The respective objects of each were of a very different kind. The one had the important and dignified discussion of the Public Accounts of a great Empire at a period of the greatest National Expenditure ever known: the other was to enquire into the minute Profits of the Officers who carried on that Expenditure, or transacted other public business: the former comprized under its consideration the due application of Millions; the latter was to descend to every petty receipt of the Servants of Government, and trifling disbursements of Office, and could only in a few instances turn its enquiries to objects of a higher nature. The materials of each being to a certain degree different, so is the character of the respective productions; the former engaging our attention by the magnitude of the concerns which it brings under our view, and by the extensive range which its researches take; the latter interesting us by the details which it gives of the transactions of Office, the Duties and Attendance of Officers, the Compensation they receive from Government and Individuals under various heads, and the distribution which such Compensation undergoes, by official regulation or private arrangement.

P R E F A C E.

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The Expence of the two Commissions was upon a very different scale; that of the Commission of Public Accounts was considerable (though not more than commensurate with the importance of the object which it embraced) the sum of £61,393, having been paid in compensation to the Commissioners at the rate of £1500 each per annum, and the Expenses of their Establishment, during the seven years of their continuance, including the Salaries to their Secretary and other Officers, having amounted to about £1300 per annum, making the total Expence about Seventy Thousand Pounds. The Commission for enquiring into Fees, &c. was conducted on a plan as economical as its subject was humble: the whole which it cost is stated in one line of the Appendix * to the Report of the Revenue Committee in May, 1791, and amounts to the sum of £2464 14s. 6d. being on an average of the three years and an half that it lasted, about £700 per annum; the only application of which sum was for the Hire of Apartments, and the Salaries and Journeys of Copying Clerks and Messengers; for neither the Commissioners, nor their Secretary, received any kind of Salary or Remuneration for this business; but, on the contrary, paid individually out of their own pockets the expenses of their journeys and residence at the several Out-ports, in the prosecution of this enquiry.

These sources of information being before the public, and some alterations having been since made in the offices to which they relate, by parliamentary and other autho-

* (O.) Number I.

city at different periods, and the Editor being likewise in possession of many Documents from which he has collected some particulars of a nature interesting to the public, and of no detriment to any person by their publication, he has thought it not wholly an useless employment for some leisure hours, to compile from thence the work which now meets the public Eye.

The circumstance which entitles the two sets of reports above mentioned to a superior degree of credit and estimation, is, that they are founded on the depositions of the parties to whom they relate. Other information on the same subject has at different times been produced both to the Executive Government and to Parliament, but it has wanted this recommendation to give weight to its contents. In the Autumn of 1782, and again in the following Year, returns were made to orders of the Lords Commissioners of the Treasury for accounts of all the Fees, Gratuities, and Perquisites, received in the Offices of Revenue and Public Expenditure, subordinate to or connected with that high Department of Government, with a view to regulations then in contemplation: and in the latter of those Years, similar accounts were called for and produced to the House of Commons, with a view to a Bill on the subject then before the House; besides which, in the session of 1787, a report was made by a Committee of the House respecting certain transactions which had been noticed in the Post Office. These accounts, however, as they wanted that solemn test of credit which the subsequent enquiry has had, did not attract

equal notice ; and the information which they contained on the principal Offices to which they related, is now superseded by the detailed Reports, founded on the *viva voce* testimony of the Parties which have since made their appearance.

Enquiries of this kind are not to be considered as mere Inquests into Abuses ; in that point of view they might not always answer the labour of the investigation : Regulation in future, not crimination for the past, is the object to be pursued. The conduct of the Officer may have been faultless, and yet the Office may admit of improvement. It is important to know the real state of things, whether it be good or bad, whether the abuses be many or few, or none at all. Without such a knowledge, dark surmises fill the place of truth, and improvement is at a stand, even in those cases where it is most practicable ; nor have we any answer to give to clamours for Reform, in those cases where alteration could be conducive to no good purpose : but information, founded on unquestionable evidence like this, may give rise to measures of judicious and temperate regulation, without leading the mind too far, or occasioning any premature or inconsiderate change in Establishments of high antiquity and great public importance ; for there is no sentiment to which the Editor more readily subscribes, than to that of the Commissioners of Public Accounts in their sixth Report—" That Establishments of such a description are entitled to the utmost respect, and that alterations in them should be well weighed, and proposed with caution and diffidence."

N. B. The Year 1784 was chosen by the Commissioners of Enquiry, not only as being, from particular circumstances, a fair Average Year, but as immediately preceding their Appointment: in the same Manner the Commissioners of Accounts fixed upon the Year 1780 for their Enquiries into the Exchequer and Pay Offices.

Though the Tables of the Four First Offices have been printed without the usual Letters at the Head of each Column, to distinguish the Value, yet the Position of the Figures will sufficiently shew the Amount of the Sums. In the subsequent Tables, to prevent any Objection on this head, the Letters in Question are inserted.

In correcting the Press, some trifling Errors in such a Multiplicity of Figures may have escaped Notice, but none have appeared of any Degree of Importance; and it is hoped the Reader will excuse any lesser Inaccuracies which come under his Observation.

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RECEIVED

FORMER AND PRESENT STATE OF PUBLIC OFFICES, &c.

Office of the PRINCIPAL SECRETARIES OF STATE, consisting of *Two Departments*, HOME and FOREIGN.

IN ancient times there was but one Secretary for State Affairs, who was stiled the King's Chief Secretary, and is mentioned under that Title in the Act of the 31st of Henry VIII. c. 10, which settles his rank. Though perhaps not then an Office of the same importance as at present, it must have been a situation of no small dignity, as provision is made that if he be either a Baron or a Bishop, he shall rank above all others respectively of those degrees; and if a Commoner he is to have the Privilege of sitting on the upper part of the Woolfack, with such other great Officers of State as may happen to be Commoners. Towards the close of King Henry's Reign it was thought fit that this Office should be discharged by two persons of equal power and authority, both stiled Principal Secretaries of State. Besides their ordinary attendance on the Sovereign, they officiated at the Privy Council, not indeed as Members, but for the purpose of laying business before the Board, one of them standing on each side of the King. In the Reign, however, of Queen Elizabeth, who seldom attended the Council, it was thought more fitting that they should sit at the Board, and they have ever since been Privy Counsellors; and it seldom, if ever, happens that any Council is held without the presence of one of them.

The Business of the Nations of Europe was originally divided between them, so as to form two Departments, the Northern and the Southern. And subsequent to the Union, a third Principal Secretary of State was occasionally appointed for Scotland, but was finally discontinued in 1745. Again in 1768, upon the increasing critical situation of Colonial Affairs, another Principal Secretary of State was added for the Colonies, but suppressed by act of Parliament in 1782.

The *Northern* Department included Scotland, Sweden, Denmark, Holland, Germany, Prussia, Poland, and Russia. The *Southern* Department included Ireland, France, Spain, Portugal, Italy, and Turkey: to which were annexed the British Settlements abroad. The internal domestic business might be transacted in either Department, but was, in general, left wholly to the Senior Secretary. In April 1782, however,

when the Secretaryship for the Colonies was suppressed, the whole business of these Departments was divided into *Home* and *Foreign*; and this arrangement still continues.

The Secretaries of State have the Custody of the King's Signet, which must be affixed to all Instruments before they can pass the Privy or Great Seal. There are four Clerks of the Signet, whose Fees were settled by Act of Parliament 27th Hen. VIII. c. 11. and who have an Office for carrying on their business; and when the King issues his Warrant for a Grant of any kind, the Attorney General prepares a Bill or Draught of Letters Patent, which Bill is signed by the King, and lodged at the Signet Office; and a Transcript, under the King's Signet, is issued from thence, and is an authority to the Lord Privy Seal, as his Writ is in turn to the Lord Chancellor to pass the same through their Departments. All Warrants for the Lord Lieutenant of Ireland are entered here previous to their transmission. The Signet itself is kept in the Secretary of State's Office, of which the Signet Office is properly a branch, though from accidental circumstances, the business has been removed to a separate building.

The PRESENT STATE of the Office of the Principal Secretaries of State is thus described in *the first Report of the Commissioners of Enquiry, dated 11th April, 1786.*

THE ESTABLISHMENT in each department consists of,

A Principal Secretary of State,
Two Under Secretaries,
A Chief Clerk,
Ten other Clerks in the Home, and Nine in the Foreign Department,
Two Chamber Keepers, and
A Necessary Woman.

To the Home Department was annexed (from the beginning of 1784 to the end of 1786) a subordinate office for Plantation Affairs, consisting of,

An Under Secretary, and
Three Clerks.

There are likewise attached generally to both departments, the offices of,

A Gazette Writer,
His Deputy,
A Keeper of State Papers,
A Collector and Transmitter of State Papers (lately kept vacant)
Two Commissioners for methodizing and digesting the state papers,
A Secretary for the Latin Language,
Two Decyphers, and
Sixteen Messengers.

THE

THE BUSINESS appears to consist in receiving intelligence, conducting correspondence, preparing and issuing warrants, and managing transactions relative to the executive government of the British empire. Such of this business as relates to the British dominions, and to the four states of Barbary, is carried on in the Home Department, in which there is a subordinate office for the affairs of the colonies. Such, on the other hand, as relates to the foreign powers of Europe, and the United States of America, is carried on in the Foreign Department.

THE DUTY of the Principal Secretaries of State is to lay all such business before His Majesty, to receive his commands thereupon, and to give the necessary orders accordingly, in their respective departments.

The duty of the Under Secretaries is to attend to the execution of such orders; to prepare draughts of such special letters and instructions as occasion may require; to transact, themselves, whatever is of the most confidential nature, and generally to superintend the business of the office in all its branches.

The duty of the Chief Clerk is to distribute the ordinary official business among the clerks, to see that all warrants and other instruments are duly prepared, transmitted to the proper persons for signature, and delivered to the respective parties, when application is made, and the regular fees paid for the same; likewise that the office books are properly kept, and the public dispatches punctually transmitted. He further acts as the accountant of the office, in which capacity he receives and accounts for the Secretary of State's salary, all the fees and gratuities, together with such other sums as are issued for defraying the general expense of the office.

The remaining clerks, who are distinguished by the rank of Senior and Junior in the Home Department, though without any such distinction in the Foreign, obey such orders as they receive from their superiors in office, but have no particular branches of business assigned to them.

THE ATTENDANCE of the Under Secretaries (*viz.* of one in each Department) is constant and unremitting: that of the Chief Clerk is likewise constant; and the other clerks, though not always employed, are in daily attendance, and are expected to be ready for the execution of any business, in which their superiors may think necessary to employ them.

The duty of the other inferior officers is sufficiently expressed by the titles of their offices, and is such as to occasion their constant attendance.

The offices of Gazette Writer, Keeper of State Papers, Collector and Transmitter of State Papers, and Secretary for the Latin Language, though they had each a duty originally annexed to them, obvious from their respective titles, are in their present state entirely sinecures; and the office of Deputy to the Gazette Writer, is very nearly such, having no other duty than the insertion, from time to time, of official intelligence
in

in the Gazette, according to form and precedent.* The Commissioners for methodizing and digesting the state papers, having been put into possession of the Paper Office, with a view to the arrangement of the state papers, continue to have the custody of the same, and execute at present the whole duties of the Keeper, and of the Collector and Transmitter. They receive and arrange all books and papers, transmitted to them by authority from the Secretaries of State's Office, or otherwise; and obey such orders respecting the same, as they receive from His Majesty, or his Principal Secretaries of State: and one of the commissioners is in daily attendance for this purpose. The duty of the Decyphers is implied by their title, as is likewise that of the Messengers.

THE EXPENSES of these establishments are defrayed from various SOURCES.

Out of the Civil List there issues annually,

	£.	s.	d.
In patent salaries — — — — —	640	0	0
In salaries at pleasure, — — — — —	15,260	0	0
Also the charges for stationary and incidents, which amounted, in the year 1784, to — — — — —	4,426	18	11½

Out of the Post Office revenue there issue the two several allowances, granted by parliament to the clerks in the two departments: the first consisting of £1500, granted in the year 1769, in lieu of the privilege of franking letters generally: and the second of £1000, granted in the year 1784, in lieu of the privilege of franking newspapers to Ireland.

From the Concordatum Fund in Ireland, granted out of the revenue of that kingdom, there issues the sum of £250, divided among the Under Secretaries and Chief Clerks in the two Departments.

From the East-India Company there is received the Annual Present of Fifty Guineas, divided amongst the Principal Clerks in the two Departments.

In Fees of Office there arises a considerable sum, which amounted, in the year 1784, to £7362 14s. 6d. a fixed proportion of which goes to the Under Secretaries, Chief Clerks, and Chamber Keepers in each Office. Out of the remainder, the Principal Secretaries pay the Clerks Salaries, and certain Contingences of Office, and retain the residue for their own use.

In

* Besides these Offices, there is an appointment of Printer to the Gazette, held by Patent for a term of years, which has escaped notice, probably from its not having been included in the return made to the Commissioners' precept. His emoluments are not supposed to be large, and probably arise from a source of profit different from that belonging to the Secretaries, the one being from advertisements, and the other from the sale of the Gazette.

In Gratuities, there arises a sum, amounting, in the year 1784, to £1721 11s. 6d. which is divided, in certain fixed proportions, among the Under Secretaries, Chief Clerks, and Chamber Keepers, in each department.

In New Year's Gifts, and other trifling perquisites, there arises a small sum, amounting in the year 1784, to £177 17s. which is, for the most part, the private emolument of the inferior officers in each department.

In profits from the London Gazette, there arises a sum, amounting, in the year 1784, to £894 18s. out of which the salary of £300 a year is paid to the Writer of the Gazette, and the remainder divided between the two Principal Secretaries of State. There likewise accrues from fees on the same, a sum, amounting, in that year, to £72, which becomes the private emolument of the Deputy Writer of the Gazette.

Lastly, in profits from franking Newspapers, there arises a sum, amounting, in the year 1784, to £554 6s. which is the private emolument of the Clerks, who respectively carry on that branch of employment.

The particular distribution of these several sums will appear from the following Table.

SECRETARIES OF HOME DEPARTMENT.

		Salaries and other Fixed Receipts.	Fees and other Contingent Re- ceipts in 1784.	Gross Receipt.	Payments thereout.	Net Income in 1784.
Principal Secretary - - }		5680 0 0	2817 10 2	8497 10 2	3738 8 0	4767 2 2
Under Secretaries - - - }	1	550 0 0	577 2 8	1127 2 8	47 10 0	1079 12 8
	2	550 0 0	577 2 8	1127 2 8	47 10 0	1079 12 8
Chief Clerk -		134 9 0	715 11 6	850 0 6	— — —	850 0 6
Senior Clerks - {	1	460 5 0	73 5 10	533 10 10	— — —	533 10 10
	2	300 5 0	40 0 0	340 5 0	— — —	340 5 0
	3	270 5 0	40 0 0	310 5 0	— — —	310 5 0
	4	215 5 0	60 10 3	275 15 3	— — —	275 15 3
Junior Clerks - {	1	180 0 0	100 0 0	280 0 0	— — —	280 0 0
	2	150 0 0	5 5 0	155 5 0	— — —	155 5 0
	3	130 0 0	15 0 0	145 0 0	— — —	145 0 0
	4	110 0 0	0 0 0	110 0 0	— — —	110 0 0
	5	110 0 0	40 0 0	150 0 0	— — —	150 0 0
Chamber Keepers - - - }	6	70 0 0	0 0 0	70 0 0	— — —	70 0 0
	1	20 16 0	174 2 10 $\frac{1}{2}$	194 18 10 $\frac{1}{2}$	— — —	194 18 10 $\frac{1}{2}$
Necessary Woman - - }	2	20 16 0	134 16 4 $\frac{1}{2}$	155 12 4 $\frac{1}{2}$	103 2 4 $\frac{1}{2}$	52 10 0
Arabic Interpreter - - }		48 0 0	46 0 0	94 0 0	75 8 0	18 12 0
		80 0 0	— — —	80 0 0	— — —	80 0 0

PLANTATION OFFICE,

Since suppressed, and the Business carried on in other Channels.

Under Secretary		500 0 0	— — —	500 — —	— — —	500 1 0
Clerks - - {	1	120 0 0	1 1 0	121 1 —	— — —	121 1 0
	2	100 0 0	— — —	100 — —	— — —	100 0 0
	3	80 0 0	1 1 0	81 1 —	— — —	81 1 0

Part of the Principal Secretary's Fees, &c. being paid in Salaries to Clerks, and therefore occurring twice, the sum of £1794 12s. must be deducted; on that account, from the Total Gross Receipt in this Department.

STATE'S OFFICE.

FOREIGN DEPARTMENT.

		Salaries and other Fixed Receipts.	Fees and other Contingent Re- ceipts in 1784.	Gross Receipt.	Payments thereout.	Net Income in 1784.
Principal Secretary - -		5680 0 0	2634 1 8	8314 1 8	2979 14 1	5334 7 7
Under Secretaries - -	1	550 0 0	577 2 8	1127 2 8	47 10 0	1079 12 8
	2	550 0 0	577 2 8	1127 2 8	47 10 0	1079 12 8
Chief Clerk -		355 9 0	689 12 0	1045 1 0	20 0 0	1025 1 0
	2	380 0 0	30 0 0	410 0 0	— — —	410 0 0
	3	380 0 0	66 0 0	446 0 0	— — —	446 0 0
	4	300 0 0	40 0 0	340 0 0	— — —	340 0 0
	5	190 0 0	25 0 0	215 0 0	— — —	215 0 0
Clerks - -	6	160 0 0	5 0 0	165 0 0	— — —	165 0 0
	7	125 0 0	4 0 0	129 0 0	— — —	129 0 0
	8	105 0 0	5 5 0	110 5 0	— — —	110 5 0
	9	155 0 0	5 0 0	160 0 0	— — —	160 0 0
	10	80 0 0	— — —	80 0 0	— — —	80 0 0
Chamber Keepers - -	1	20 16 0	152 8 1½	173 4 1½	93 4 1½	80 0 0
	2	20 16 0	152 8 1½	173 4 1½	— — —	173 4 1½
Necessary Woman - -		48 0 0	20 17 6	68 17 6	— — —	68 17 6

From the Total Gross Receipt in this Department, £1014 must be deducted on the account before mentioned.

OTHER OFFICES, ATTACHED TO BOTH DEPARTMENTS.

Sec. of Latin Language -		280 0 0	— —	280 0 0	83 10 0	196 10 0
Keeper of State Papers - -		160 0 0	— —	160 0 0	52 0 0	108 0 0
Transmitter of State Papers		500 0 0	— —	500 0 0	— —	500 0 0
Commissioners of Paper Office.	1	100 0 0	— —	100 0 0	— —	100 0 0
	2	100 0 0	— —	100 0 0	— —	100 0 0
Allowance for Incidents, &c.		200 0 0	— —	200 0 0	— —	200 0 0
Decyphers -	1	700 0 0	— —	700 0 0	— —	700 0 0
	2	500 0 0	— —	500 0 0	— —	500 0 0
Gazette Writer		270 0 0	— —	270 0 0	— —	270 0 0
Deputy to Ditto		30 0 0	72 0 0	102 0 0	— —	102 0 0

	Home Departm.	Foreign Depart.
Expense of stationary in 1784 - - - -	1543 1 2	1196 3 0

Incidental Expenses in 1784.

Viz. Allowances to certain officers in each department for special services - - - - -	78 19 4	400 0 0
To the Office Porter - - - - -	210 19 4	187 4 6
To the Post Office Messengers - - - -	22 2 0	22 8 0
Postage of foreign letters, and similar charges - - - - -	— — —	285 17 5
For papers, and other articles required for public service - - - - -	93 17 9	97 19 6
House and window tax, } - - - - -	8 6 4	67 14 5½
Parish rates, &c. } - - - - -		
Repairs, furniture, &c. - - - - -	178 8 6½	33 17 7½
Total incidental Expenses in 1784 -	592 13 3½	1095 1 6

(An occasional expense is incurred in the Home Department for embellishing Letters to African and Asiatic Princes; but nothing of this kind arose in 1784.)

From the foregoing tables it will appear, that in the year 1784 the expense of

The Home Department was £15,639 12 9	} Making together £33,912 16 0	{ of which £2750 was paid by the public. £20,320 18 11 out of the Civil List, and £10,835 17 1 by individuals.
That of the Foreign Department £15,361 3 3		
And of the offices attached to both £2912 0 0		

The expense of the messengers employed in these departments is not included in the above. The whole corps of messengers belong to the establishment of the Lord Chamberlain's office; and, though sixteen are set apart to attend the Secretaries of State, they continue on the Lord Chamberlain's list, and are paid at his office.

The amount of the expenses incurred on their account, in these departments, in the year 1784, was,

	£.	s.	d.
In the Home Department - - - - -	7,466	0	0
In the Foreign Department - - - - -	6,312	17	4
Total - - - - -	13,778	17	4

Besides a few out-standing bills in the Foreign Department, the amount of which was not known,

TREASURY.

THE Lord High Treasurer, when any such Officer is appointed, is next in rank to the Lord High Chancellor of Great Britain; and the Trust and Authority vested in him is very considerable. He has under his charge and government all the Revenues of the Crown, which are received and issued into and from the Exchequer; as also the Cheque of all Officers anywise employed in collecting Imposts, Customs, Tributes, or other Duties payable to the Crown, and applicable to the uses of his Majesty's Civil Government, or other public purposes. He has the power of letting Leases of all the Lands belonging to the Crown; and when Escheators are appointed in any of the Counties, he has the nomination of them; and in his gift are all the Customers, Comptrollers, Searchers, and similar officers in all the Ports of the Kingdom.

The office was formerly conferred by the delivery of the Golden Keys of the Treasury; and, in subsequent times, by the delivery of a White Staff to him by the King; besides which, he has a Commission under the Great Seal, and takes an oath (similar to that, *mutatis mutandis*, taken by Privy Counsellors and other state officers) upon being introduced to his seat in the Court of Exchequer, where his place is now merely honorary, he never sitting judicially among the Barons, as in ancient times.

This great office however has, for above this century past, excepting only in the reign of Queen Anne, been vested in Commissioners, usually five in number, three of whom form a Board, and are necessary to sign any warrant.

The King's Prime Minister has generally been the first Commissioner, and, (except when a British peer) has at the same time been Chancellor and Under-Treasurer of the Exchequer; having, as Chancellor, the Custody of the Exchequer Seal and Superintendence over the Lord Treasurer's or Commissioner's Rolls, with the Gift of the Offices of Comptroller of the Pipe, Clerk of the Pleas, and Clerk of the Nichils; and having, as Under-Treasurer, the gift of the two Appraisers of the Court.

The salary annexed to this Office has, for a long time past, been £8000, which, being divided among the five Commissioners, is £1600 each; besides which, the first Lord Commissioner, in consideration of the superior duties of his station, has usually had an allowance of £3000, or upwards,

wards, out of the fund provided for secret service; but, in 1782, a warrant was issued for an additional salary, payable on the same footing as the other salaries, of £4022, which, it was calculated, would, after deducting Taxes, make his Net Receipt £5000 a year.

By the Second Report of the Commissioners of Enquiry, it appears, that "till the 30th of November, 1782, the Office was upon a very different footing from what it is at present. There was no settled division of the business among the Under Clerks, but it was left to accumulate in the hands of particular persons, to the prejudice (perhaps) of others, and to the detriment of the business.

"The official Income of the Officers (except in the Revenue Department, and a few other instances, which stood on their present footing) was precarious and uncertain; that of the Secretaries and Chief Clerks arose from the receipt of Fees, and from New Year's Gifts; and that of the other Clerks and inferior Officers arose, in very unequal portions, from the same sources, excepting only small salaries of £100 a year each, which they received from the Civil List.

"At the time abovementioned, the Lords Commissioners of the Treasury made many very important Regulations in the Office; amongst others, they divided the general business on the Expenditure Side of the Treasury into six different branches,* to be conducted by as many Senior Clerks, each assisted therein by a Junior Clerk. At the same time, their Lordships prohibited any Fees, Gifts, Gratuities, or Perquisites, from being received by individuals; appointed a Clerk for the special purpose of receiving the regular Fees heretofore taken at the Treasury, and now directed to be continued; and established a Table for his guidance, specifying the rate thereof upon each instrument. Out of the Fund thereby constituted, they directed certain fixed salaries to be paid to the Secretaries and Clerks, clear of all deductions, dependent, however, upon the productiveness of the Fund.

"In years of War, the amount of the Fee Fund becomes very sufficient for this purpose; but in years of peace, it falls considerably short of it: on

* The following are the six branches as they stood in 1786.

I. Contracts, commissions, supply of provisions, cloathing and necessaries; foreign remittances, army accounts, land revenues, crown leases, dutchy of Cornwall, woods, forests and parks, post-office.

II. Foreign ministers, secret and special service, tax-office, law officers, king's bed-chamber, houses of lords and commons.

III. Declared accounts and warrants, public funds, East India company, Ireland, procurator general, mint, king's printer, stamp-office, wine licences, sheriffs.

IV. Navy, army, ordnance, 4½ per cent. duties, Scotland, America, West Indies, Gibraltar, Minorca.

V. Customs, excise, Isle of Man, board of works, pensions.

VI. Secretaries of state, serjeant at arms, officers of ordnance, warrants for ditto, warrants and letters for solicitor of treasury, lord steward, lord chamberlain, master of the horse, master of the robes, and band of pensioners.

The above branches are liable to variation as circumstances may dictate, both in the order in which they stand, and in the articles of business which they comprize: and the salaries or allowances paid out of the fee fund are proportioned to the number and importance of the articles allotted to each senior clerk.

on which account a portion of these salaries remained unpaid; but the Commissioners of Enquiry observed, that as the Officers were not to have the benefit of a surplus, they ought to be indemnified upon a deficiency, and therefore recommended the arrears to be made good to them.

"The alteration in the receipt and appropriation of fees was soon followed by a regulation in the consumption of Stationary; whereby the former frequent deliveries of that article were prevented; the superior Officers were restricted to certain allowances; and the quantity consumed in the Office was put under checks, calculated to guard against any waste or abuse upon this head."

The *present state* of the Office of the Treasury, with the duties, attendance, and emoluments of the officers, is fully set forth in the abovementioned *Second Report of the Commissioners of Enquiry, dated the 20th of June, 1786*, as follows:

The ESTABLISHMENT consists of,

Five Lords Commissioners,
Two Joint Secretaries,
Four Chief Clerks, Six Senior and Six Junior Clerks,
A Minute Clerk, and Two Copying Clerks,
One Principal Clerk, with Six Assistants for keeping and stating
the Accounts of the Revenue Department,
A Receiver of Fees,
A Keeper of the Papers,
Two Solicitors, and an Assistant Solicitor,
A Chamber Keeper,
Four Exchequer Messengers, and one Custom-house Messenger,
A Ranger of Books and Bag-bearer,
A Housekeeper,
A Housekeeper to the Levee Rooms,
A Doorkeeper;

Besides which, there are Five Extra Clerks, and Three Extra Messengers, employed in the Treasury, and Three Clerks Superannuated upon part of their Salaries.

THE BUSINESS of the Board of Treasury is to consider and determine upon all matters relative to his Majesty's Civil List, or other Revenues—to give directions for the conduct of all Boards and Persons entrusted with the receipt, management, or expenditure of the said revenues, to sign all warrants for the necessary payments thereout, and generally to superintend every branch of revenue belonging to his Majesty or the public.

THE DUTY of the Joint Secretaries is to attend the Board, to receive their orders, see to the execution of the same, and generally to superintend the conduct of the business in every department of the office.

The

The Duty of the Chief Clerks is occasionally to attend the Board; to distribute the official business among the other clerks; to prepare themselves all instruments that are of a special nature; to examine all those which are prepared by others; to present them for signature to the Board, or to the Secretaries, as the case may require, and to deliver them over to one of the six Senior Clerks, among whom the official business of the Treasury is divided, each having a department, for which he is responsible, and being assisted therein by one of the Junior Clerks.

The duty of the Six Senior Clerks, with their Assistants, is to prepare all instruments whatever that arise in each of their said departments, and deliver them to one of the Chief Clerks to be presented for signature; and, when returned, to give them over to the receiver of the fees, whose duty it is to deliver them to the respective parties, upon receipt of the fees payable thereon, with which he charges himself, and accounts weekly for the same to one of the Chief Clerks.

The duty of the Principal, and other Clerks of the Revenue Department, is to make up books, containing a state of the income and issues of the customs and other duties, and revenues payable at the receipt of the Exchequer. For this purpose they receive weekly certificates from the Exchequer, checked by other certificates received from the customs, and other offices of revenue; from which they make out weekly for the Treasury Board what is called a Cash-paper, shewing the balance of money remaining in the Exchequer for the uses of his Majesty's Civil Government, or for the public service of the current year. They likewise make out for his Majesty, a monthly statement of the Civil List receipts and payments, and keep such other books and accounts as are required by the Board of Treasury, or are necessary for the public service.

THE ATTENDANCE of the Joint Secretaries is in general constant and unremitting, and of the Chief and other Clerks daily, from about ten in the morning till the business of the day is finished, excepting very few instances, in which their attendance has, for special reasons, been dispensed with.

The Duty of the Keeper of the Papers is to schedule and digest all papers of any import transmitted to his repository, to inspect the books of office, to range and dispose them in presses, and be ready to inform the secretaries and clerks of their respective contents, when necessary. This duty is, and has been for some time past, executed by deputy, and the principal has seldom given any attendance in person.

The office of one of the Solicitors, Hugh Valence Jones, Esq. is at present, and has been for these forty years past, a sinecure, no duty or attendance having ever been required either of him or his predecessor. The other Solicitor, whose office is efficient, considers it as his duty, together with his Assistant, to solicit, prosecute, defend, and manage all causes and affairs, from time to time directed by the Lords of the Treasury, the principal Secretaries of State, or Attorney General; to peruse all papers and memorials from time to time referred to him from the Treasury, and to make his report, in writing, to their Lordships thereon. His attendance on

on this duty is in general daily, and at all hours; but naturally varies according to the degree of business that occurs. The office of Assistant Solicitor was first established in the year 1746, by reason of the number of state trials then carrying forward; and having been since found necessary, on account of the processes frequently carrying on in different parts of the kingdom at the same moment, has been continued from that period.

The duty of the remaining officers is implied by their titles, and their attendance is daily during the office hours.

The Extra Clerks were originally introduced into the office of the Treasury in December 1777, in order to expedite the copying of papers called for by parliament. Their number was at first five; but at the conclusion of the sessions in 1778, was reduced to three, and has since varied, from time to time, according to the degree of assistance wanted, and stands at present at five, the original number. They have been found essentially useful in services, which, before, for want of proper officers, had been much neglected. Three of them register, docquet, and arrange the papers for the Board; two of those three have the care of the Treasury Bills of Exchange; the fourth has of late been chiefly employed as a temporary assistant to the Deputy Keeper of the Papers, to complete the arrangement of the same; and the fifth is employed in copying papers, and in the various business of the Treasury, as are occasionally all the others.

The Extra Messengers are of long standing in the Treasury, and their duty is principally to attend on the Joint Secretaries.

The expenses of this office are defrayed either out of his Majesty's Civil List, the Revenues of the Customs, the Fund arising by Fees, or, lastly, by certain New Year's Gifts received from public offices and officers, together with sundry trifling perquisites.

In the year 1784, the charges upon the Civil List				
amounted to	—	—	—	£. 21,837 8 7½
Those upon the Customs to	—	—	—	2,310 16 8
Those upon the Fee Fund to	—	—	—	13,289 18 0
And the sum derived from New Year's Gifts	—	—	—	
and perquisites, to	—	—	—	1,701 8 2
				£. 39,139 11 5½

The distribution of which several sums will appear by the following Table.

TREASURY.

		Salaries & Allowances	New Year's Gifts.	Gross Re- ceipt.	Taxes paid thereout.	Net Income.
First Lord Com- missioner -----	3	5622 0 0	46 4 0	5668 4 0	622 0 0	5046 4 0
Other Lords Com- missioners -----	2	1600 0 0	46 4 0	1646 4 0	360 2 0	1286 2 0
	3	1600 0 0	46 4 0	1646 4 0	360 2 0	1286 2 0
	4	1600 0 0	46 4 0	1646 4 0	360 2 0	1286 2 0
	5	1600 0 0	46 4 0	1646 4 0	360 2 0	1286 2 0
Secretaries -----	1	3000 0 0	279 16 8	3279 16 8	— — —	3279 16 8
	2	3000 0 0	279 16 8	3279 16 8	— — —	3279 16 8
EXPENDITURE SIDE.						
Chief Clerks -----	1	800 0 0	89 13 2	889 13 2	— — —	889 13 2
	2	800 0 0	89 13 2	889 13 2	— — —	889 13 2
	3	800 0 0	89 13 2	889 13 2	— — —	889 13 2
	4	800 0 0	89 13 2	889 13 2	— — —	889 13 2
Senior Clerks -----	1	500 0 0	20 0 0	520 0 0	— — —	520 0 0
	2	450 0 0	14 15 1	464 15 1	— — —	464 15 1
	3	600 0 0	77 15 1	677 15 1	— — —	677 15 1
	4	450 0 0	49 8 0	499 8 0	— — —	499 8 0
	5	400 0 0	14 15 0	414 15 0	— — —	414 15 0
	6	380 0 0	1 0 0	381 0 0	— — —	381 0 0
Junior Clerks -----	1	220 0 0	— — —	220 0 0	— — —	220 — —
	2	200 0 0	— — —	200 0 0	— — —	200 — —
	3	200 0 0	— — —	200 0 0	— — —	200 — —
	4	180 0 0	— — —	180 0 0	— — —	180 — —
	5	160 0 0	— — —	160 0 0	— — —	160 — —
	6	150 0 0	— — —	150 0 0	— — —	150 — —
Copying Clerks --	1	150 0 0	— — —	150 0 0	— — —	150 — —
	2	100 0 0	— — —	100 0 0	— — —	100 — —
Minute Clerk -----		150 0 0	— — —	150 0 0	— — —	150 — —
Receiver of Fees --		100 0 0	— — —	100 0 0	— — —	100 — —
Superannuated Clerks -----	1	100 0 0	— — —	100 0 0	— — —	100 — —
	2	300 0 0	— — —	300 0 0	— — —	300 — —
	3	300 0 0	— — —	300 0 0	— — —	300 — —

REVENUE SIDE.		Salaries and Allowances.	New Year's Gifts and Perquisites.	Gross Receipt.	Taxes and other Out Payments.	Net Income.
Principal Clerk ---		700 0 0	— — —	700 0 0	— — —	700 0 0
Clerks -----	2	450 0 0	— — —	450 0 0	— — —	450 0 0
	3	400 0 0	— — —	400 0 0	— — —	400 0 0
	4	350 0 0	— — —	350 0 0	— — —	350 0 0
	5	300 0 0	— — —	300 0 0	— — —	300 0 0
	6	250 0 0	— — —	250 0 0	— — —	250 0 0
8th Clerk -----	7	200 0 0	— — —	200 0 0	— — —	200 0 0
<i>Officers attendant on the Treasury.</i>						
Keeper of the Papers -----		400 0 0	— — —	400 0 0	— — —	400 0 0
Solicitor -----		200 0 0	— — —	200 0 0	70 0 0	130 0 0
Solicitor -----		1426 17 0	10 10 0	1437 7 0	50 0 0	1387 7 0
Assistant Solicitors -		400 0 0	— — —	400 0 0	20 0 0	380 0 0
Exchequer Messengers -----	1	262 7 10	20 0 0	282 7 10	20 15 10	261 12 0
	2	262 7 10	20 0 0	282 7 10	20 15 10	261 12 0
	3	262 7 10	20 0 0	282 7 10	20 15 10	261 12 0
	4	262 7 10	20 0 0	282 7 10	20 15 10	261 12 0
Custom House Do. -		151 13 4	4 9 0	193 2 4	3 0 8	190 1 8
Ranger of Books and Bag-bearer -----		90 0 0	47 16 6	137 16 6	— — —	137 16 6
Chamber-keeper --		480 0 0	105 17 6	585 17 6	410 17 6	175 0 0
House-keeper ----		92 12 0	38 16 0	131 8 0	— — —	131 8 0
Under Door-keeper -		50 0 0	50 0 0	100 0 0	50 0 0	50 0 0
House-keeper to the Levee Rooms. --		50 0 0	— — —	50 0 0	— — —	50 0 0

As £.27 5s. is paid out of the Emoluments of one Officer, and accounted for in the Receipt of another, and £.112 12s. is paid out of the Incidents, and likewise included in the Receipt of the Officers, the Amount, viz. £.139 17s. must be deducted from the Total Gross Receipt in this Table, which will leave the actual Expense £.35,114 4s. 10d.

Two of the Exchequer Messengers, and the five other inferior Officers, excepting the Chamber-keeper, have Apartments in the Treasury, and the two House-keepers have the Benefit of Coal and Candle.

The expense of stationary for this office amounted, in }
 the year 1784, to — — — — — } £. s. d.
 1255 6 8

The sums paid for incidental expenses, in the year 1784, were as follow ;

	£.	s.	d.
In allowances to the extra clerks — — — —	422	12	4½
To two of the said extra clerks for taking care of the bills of exchange — — — — —	50	0	0
To the Minute Clerk — — — — —	50	0	0
To the Keeper of the papers' Deputy for methodizing and arranging the treasury papers — — — — —	60	0	0
To the four extra messengers, at the rate of one guinea each per week — — — — —	218	8	0
To the same for journies, at the rate of 1s. nett per mile — — — — —	268	16	9
To extra allowances to the two house-keepers — — — — —	65	16	0
To the treasury printer — — — — —	119	16	8
For news-papers, and similar articles — — — — —	28	4	8
For foreign gazettes — — — — —	50	0	0
For the minutes of the house of lords — — — — —	21	0	0
For house taxes — — — — —	32	16	5
For work done, and sundry miscellaneous articles — — — — —	26	19	9
In land tax upon the salaries of the clerks of the treasury — — — — —	594	0	4
In civil list duty on the salaries of the clerks, and other officers — — — — —	111	11	0

In all paid out of the civil list £.2120 1 11½

Besides the above, there was paid out of the fee fund,

In the one shilling duty, and stamps on the salaries of the joint secretaries and clerks — — — — —	499	18	0
And in land tax on the salaries of the joint secretaries — — — — —	150	0	0
	£.649	18	0

Total stationary and incidents £.4025 6 7½

Which, added to the salaries and emoluments of the officers, makes the total expense of this office, in the year 1784, as above mentioned — — — — — £.39.139 11 5½

Of which,
 the chief part, viz. £.21,837 8 7½ is paid out of the civil list.
 the sum of — — — 2,310 16 8 is paid by the public out of the customs.
 and the remainder 14,991 6 2 by individuals.

POST OFFICE.

THE first Post Offices in Great Britain appear to have been in private hands, having been established by individuals, very much on the footing of Stage Coaches, or of modern Parcel Posts, each Office undertaking the Conveyance of Letters in a separate District. These attracted the attention of Government, and various regulations were made respecting them, but the particulars are not correctly ascertained; except that some old statutes exist on the subject, and that the post was reduced more to a system and made more an object of revenue during the commonwealth, than it had been previous to that time.

On the Restoration, however, in 1660, the Post was placed wholly in the hands of Government, and one General Post Office established by Act of Parliament.

An Establishment for the Foreign Post was formed, at a very early period, by the Foreigners, Merchants and Residents in the City of London, who employed a Foreigner, chosen by themselves, to dispatch and receive their Letters, and maintained their right by prescription of choosing an officer to fill this situation, without any interference on the part of Government: but, in the year 1568, a difference arising between the Spaniards and Flemings, in London, each chose their separate Postmaster; and the inconvenience with which this circumstance was attended, occasioned a representation from the Citizens to the Privy Council, to beseech her Majesty, Queen *Elizabeth*, to fill that Office with one of her English Subjects.

The Act which passed in the 12th of Charles II. on his Restoration, enacts, That a General Post Office should be kept within the City of London, under the direction of a Post-Master to be appointed by the King; and empowers the Post-Master General to appoint Post-Houses in the several Parts of the Country hitherto unprovided both in Posts and Bye-Roads; and regulates the Rates, not only of Letters, but of Horses for persons riding Post.

The Revenue of the Post was let to farm after this time, and continued to increase with amazing rapidity. In consequence, however, of the Union, the Post Office was new-modelled by Act of Parliament, in the year 1710, and extended over the whole Island of Great Britain; and likewise was made to include Ireland and the British Dominions, and all other Countries beyond the Seas. The Rate of Postage was raised, and the System of Farming discontinued.

From this time, two persons have uniformly been appointed to execute the Office of Post-Master General; and being within the Disqualification Act, they are excluded from sitting in the House of Commons; but Peers may be, and usually are, appointed to this Office, as it does not interfere with their Privilege of sitting in Parliament.

The following Account of the Post Office is extracted from the *Tenth Report of the Commissioners of Enquiry, dated 30th of June, 1788.*

BY an act of Parliament passed in the ninth year of the reign of her late Majesty Queen Anne, one General Letter Office and Post Office was erected and established in London, for the receipt, conveyance, and distribution of all Letters and Packets whatsoever, to or from any part of the British Dominions or Territories, or to and from any other kingdom or country beyond the seas. By the said act, her Majesty, her heirs, and successors, were empowered to constitute and appoint, from time to time, by Letters Patent, under the Great Seal of Great Britain, one Master of the said General Letter Office and Post Office, by the name and style of Postmaster-General; which officer, and his deputy and deputies by him thereunto duly appointed, and his and their servants and agents, and no other person or persons whatsoever, were authorized, from time to time, and at all times, to receive, take up, order, dispatch, send post, carry and deliver all letters and packets whatsoever, which should be sent to and from all and every part of the British Dominions, and also to and from all and every the kingdoms and countries beyond the seas, where he shall settle, or cause to be settled, Posts or Messengers for that purpose.

The present Establishment of the Post Office consists of,

The Post Master General; which office is at present executed by two persons.

A Secretary to the Post Master General.

A Clerk to the Post Master General.

Six Clerks to the Secretary.

A Surveyor and Comptroller General.

A Deputy to ditto, and Resident Surveyor.

A Clerk to the Comptroller General.

A Resident Surveyor on the old establishment.

Seven Riding Surveyors.

An Accountant for the Deputy Post Masters.

Accounts of salary, and riding work,

Two Established, and

Three Extra Clerks.

A Letter Bill Clerk.

His Assistant.

A Superintendant of Mails and Mail Coaches.

His Assistant.

A Messenger

An Office-keeper } to the Comptroller General Department,

In

In the Inland Department.

A Comptroller of the Inland Office.
His Deputy.
A Comptroller of the Bye Nights.
His Deputy.
Eighteen Senior Clerks.
Eighteen Assistant Clerks.
Twenty Junior Clerks.
A Deputy Window-man.
A Sorter to the Pan.
A Mail-maker.
A Bag-maker.
A Bag-man.
Four Inspectors of Carriers, Coachmen, and Watermen.
Four Established Messengers.
Four Supernumerary Messengers.
Two Extra Messengers.
A House-keeper }
A Chamber-keeper } to the Post Master General.
An Inspector of the Sorting Duty, and Superintendent of the
London Delivery.
An Inspector of Inland Letter Carriers.
His Deputy.
An Alphabet Man.
One Hundred and Ten Established Letter Carriers.
Twelve Supernumerary Letter Carriers.

One of the Senior Clerks, and one of the assistants act as Inspectors of
Franks: one of the Seniors also acts as Window-man: and one of the
Juniors as his Deputy; and eighteen of the established letter carriers act
likewise as Sorters.

In the Foreign Department.

A Secretary.
A Comptroller.
His Deputy.
Seven Clerks.
A Messenger.
Twelve Letter Carriers.

Receipt:

A Receiver General, and
Two Clerks.
An Accountant General.
His Deputy, and
Four Clerks.

In

In the Bye and Cross Road Office.

A Comptroller,
 An Accountant,
 A Collector,
 Four Clerks,
 An Inspector of Dead Letters,
 An Office-keeper.

In the Penny Post Office.

A Comptroller,
 An Accountant,
 A Collector,
 Five Chief Sorters,
 Twelve other Sorters,
 Four Office Men,
 Forty-three Town Letter Carriers,
 Six Couriers,
 Thirty-three Country Letter Carriers,
 Seven Supernumerary Letter Carriers.

Packet Boats.

Three Agents for Packet Boats,
 A Solicitor,
 A Court Post,
 A number of Deputy Post Masters and Agents, at home and abroad.

The duty of the Post Master General is to regulate and settle inland posts in any part of Great Britain, and to and from any part of His Majesty's plantations; and from place to place within the same, or any of them: to manage, cause to be collected, received and levied, all and every rates, sum or sums of money, which have or shall grow due or payable, by virtue of the several acts of parliament for that purpose; and to do, or cause to be done, all other lawful matters and things which belong to the office of Post Master General, to execute by virtue of the said acts: to cause an account to be kept of all the monies, as the same shall from time to time arise; to observe, obey, and perform all such rules, instructions, orders, and directions, in relation to the said revenue, pursuant to the said acts, as he shall, from time to time, receive under your Majesty's royal sign manual: and, touching the management, ordering, and government of the revenue in the said office, he is to observe such orders and directions as the Commissioners of your Majesty's Treasury shall, from time to time, think fit to give him for your Majesty's service, pursuant to the intent and meaning of the said act: he is to appoint such Deputy Post Masters, Substitutes, Accountants, Comptrollers, Supervisors, Collectors, Clerks,

Clerks, Sorters, Window-men, Letter Receivers, Letter Carriers, Messengers, and other officers and servants, as the Commissioners of the Treasury shall think fit and necessary for the service. He is authorised to suspend, remove, and displace the said persons, or any of them, and to take such security from all as he shall think fit, for the faithful discharge of their duty, and of their respective trusts: he is to establish such salaries and allowances to the said officers, for their respective services, as the Commissioners of the Treasury shall approve; he is also to allow such incident and contingent charges, as may arise in the management of the said office, or of the revenue accruing thereby, as hath been usually allowed, or, as in his discretion he shall find necessary to be allowed, for the better carrying on of the service of the said office, and to cause the said salaries and incident charges to be paid by the Receiver General out of the revenues of the said office.

The office of Surveyor and Comptroller General is altogether new: the appointment appears to have been made to enable the person then introduced (in 1786) to execute his plans for the improvement of correspondence and of the revenue.

He has, under the Post Master General, the whole direction of the office, and its dependencies.

The island was, till of late years, divided into six districts, to each of which was attached an officer, called Clerk of the Road: it is now divided into nine, to each of which two senior clerks, and two assistants are appointed, with juniors under them; some of the seniors are employed in other duty, such as Inspectors of Franks, Window-men, &c. and their places supplied by their assistants.

The compensation to the officers arises from variety of sources; which form an intricate and complicated account, and are not always applicable to the duties the officers perform.

The following are the heads of receipt and the sums:

	£.	s.	d.
Salaries on the establishment amounting to —	61,750	15	10
— out of the incidents — — — —	1289	16	0
— from the Bye and Cross Road office — —	7005	15	5
Allowances — — — — —	7336	17	7
Fees on commissions, deputations, and expresses, and certain gratuities, amounting in 1784, to —	4251	8	5
Emoluments consisting of profits on news-papers, agency, &c. paid by individuals — — —	3758	18	5
Other emoluments paid by the public — — —	601	6	7
Gross expense exclusive of the incidental expenses of the offices and the packet-boats — — —	85,994	18	3

There

There are thirty-fix Packet Boats now employed, at the annual expence of £45,927 6s. 4d.

The hire of those on the Dover station is £412 1s. per annum; of those on the Harwich, £469 15s. 4d. of those on the Holyhead, £350, and of those on the Falmouth station, £2129 8s. each per annum. Passing over, for the present, the former, we shall advert to the latter, where above three quarters of the whole expence is incurred.

By the establishment of a packet on the Falmouth station, they are, or ought to be, of two hundred tons burthen, and navigated with thirty men; the estimate of their wages and victualling is not unreasonable, if borne the whole year round; the profit to the owners is estimated at fifteen per cent. per annum, on the primitive cost, supposed to be £4000. The annual sum of £600 is paid net to the owners by the captain, who, for the remainder of the hire, takes the whole risk and charge of manning, victualling, wear and tear, and ordinary repairs, upon himself; the owners, therefore, receive the annual sum of £600 clear, as their profit, be the prime cost of the vessel what it may, and the advantage to the captain must be what he can save in men's wages, victualling, and repairs, which must be considerable.

Of the twenty packets now upon the Falmouth station, five are the property of the public, which are paid at the same annual rate with those hired from private owners, deducting only £600 per annum, estimated to be the owner's profit on those hired; the sum, therefore, of £1529 8s. 6d. is paid annually to the captain of each, for the charge of manning, victualling, &c.

The expence of packet boats from the 5th of April, 1770, to the 5th of April, 1787, was £1,038,133 4s. 9d. The expence in 1782 was £122,292 17s. 0d. And in the year 1784 £67,230 16s. 1d.

THE
FOLLOWING TABLE

WILL SHEW

The GROSS and NET INCOME of the OFFICERS and CLERKS in the several Departments of the GENERAL POST OFFICE, for One Year, distinguishing the Amount of their *Fixed and Contingent Receipts.*

		Salaries, Allowances, & other fixed Receipts.	Fees, Perquisites, & other Contingent Receipts.	Gross Receipt.	Fees, and other Payments there-out.	Net Income.
Joint Post-masters General - - -	1	2200 0 0	184 3 3	2384 3 3	225 0 0	2159 3 3
	2	2200 0 0	184 3 3	2384 3 3	225 0 0	2159 3 3
Secretary —		375 0 0	1408 3 4	1783 3 4	45 0 0	1738 3 4
Clerk to the Post Master General }		156 17 0	312 16 0	469 3 0	34 19 4	434 3 8
Clerks to the Secretary {	1	146 4 0	140 16 0	287 0 0	38 1 7	248 18 5
	2	101 17 0	26 19 6	128 16 6	18 0 0	110 16 6
	3	80 0 0	7 6 0	87 6 0	— —	87 6 0
	4	80 0 0	— — —	80 0 0	— —	80 0 0
	5	70 0 0	5 5 0	75 5 0	— —	75 5 0
	6	60 0 0	— — —	60 0 0	— —	60 0 0

		Salary and Net Income.			Salary and Net Income.
<i>Surveyor and Comptroller General's Office.</i>					
Surveyor & Comptroller		1500 0 0	General Accountant -		100 0 0
Resident Surveyor, and Deputy to Comptroller - - - }		630 0 0	First Clerk in Surveyor & Comptroller's Office - - - }		100 0 0
Clerk to Comptroller		80 0 0	Second Clerk - - - -		60 0 0
Riding Surveyor - - -		350 0 0	Senior Extra Clerk -		80 0 0
Ditto - - - - -		400 0 0	Second Extra Ditto -		80 0 0
2d Riding Surveyor -		350 0 0	Third Extra Ditto -		80 0 0
Riding Surveyor - - -		404 10 0	Clerk of the Letter Bills and Keeper of the Cheque Book }		54 12 0
Ditto - - - - -		100 0 0	Assistant to Clerk of Letter Book - - - }		46 16 0
Ditto - - - - -		100 0 0	First Superintendant of Mails - - - - }	Has received no salary yet	
Ditto - - - - -		100 0 0	Assistant - - - - -		54 12 0
Ditto - - - - -		100 0 0	Second Superintendant of Mails - - }	Has received no salary yet	
Ditto - - - - -		100 0 0	Messenger - - - - -		46 16 0

		Salaries and Allowances.	Taxes and other Payments there-out.	Net Income.
Resident Surveyor on the old Establishment - - - -		401 17 0	67 10 0	334 7 0
Housekeeper to the Surveyor and Comptroller's Office.		18 15 0	6 6 0	12 9 0

INLAND DEPARTMENT.

	Salaries, Allowances, & other fixed Receipts.	Fees, Perquisites, & other contingent Receipts.	Gross Receipt.	Taxes, and other Payments thereout.	Net Income.
Comptroller ---	578 17 0	577 10 10	1756 7 10	175 0 0	981 7 10
Deputy ---	231 17 0	— — —	231 17 0	18 0 0	213 17 0
Comptroller of Bye Nights, &c. ---	102 18 8	— — —	102 18 8	23 10 6	79 8 2
Deputy to Comptroller ---	62 18 8	193 5 10	256 4 6	1 10 0	254 14 6
Clerk of the West Road ---	60 0 0	396 19 10	456 19 10	465 18 0	291 1 10
Clerk of the Bristol Road ---	62 18 8	133 15 0	196 13 8	1 10 0	195 3 8
Clerk of the Kent Road ---	62 18 8	241 8 8	304 7 4	1 10 0	302 17 4
Clerk of the Yarmouth Road ---	111 17 0	190 7 0	302 4 0	51 10 0	250 14 0
Clerk of the Bye Nights ---	191 17 0	— — —	191 17 0	1 10 0	190 7 0
Assist. to Clerk of Chester Road ---	177 2 0	— — —	177 2 0	1 10 0	175 12 0
Assist. to the Clerks of the N. W. and Bristol Roads ---	1 141 17 0 2 141 17 0 3 141 17 0	— — — — — — — — —	141 17 0 141 17 0 141 17 0	1 10 0 1 10 0 1 10 0	140 7 0 140 7 0 140 7 0
1st Window-man ---	100 0 0	20 12 1	120 12 1	1 10 0	119 2 1
Window-man on the Bye Days ---	104 7 0	28 2 1	132 9 1	— — —	132 9 1
Assist. to Ditto ---	57 10 0	20 5 0	77 15 0	— — —	77 15 0
Assist. to the 1st Window-man ---	82 10 0	20 0 0	102 10 0	— — —	102 10 0
Inspector of the Blind Letters ---	— — —	— — —	— — —	— — —	— — —
Mail-maker ---	376 10 6	0 5 0	376 15 6	For materials & workman's payment unknown	376 15 6
Bag-maker ---	642 3 0	— — —	642 3 0	464 0 0	178 3 0
Bag-mender & Sorter of Bags ---	163 0 8	— — —	163 0 8	40 0 0	123 0 8

INLAND DEPARTMENT CONTINUED.

Assistants to the Clerks of the Roads.	Salary and Net Income.	Assistants to 1st, 3d, and 9th Divisions.	Salary, and Net Income.
1st Assistant -----	111 17 0	First -----	56 6 0
2d Ditto -----	111 17 0	Second -----	55 0 0
		Third -----	55 0 0
Clerks in the 6, 7 & 9 Divisions.		Fourth -----	54 4 0
First -----	101 17 0	Fifth -----	54 4 0
Second -----	101 17 0		
Third -----	101 17 0	Tellers and Sorters.	
Fourth -----	91 17 0	First -----	50 0 0
Senior Sorters.		Second -----	50 0 0
First -----	51 17 0	Third -----	50 0 0
Second -----	101 17 0	Fourth -----	50 0 0
Third -----	101 17 0	Fifth -----	50 0 0
Fourth -----	101 17 0		
Assistants at the 2d and 8th Divisions.		Tellers of the 1st, 2d, and 7th Divisions.	
First -----	84 9 0	First -----	50 0 0
Second -----	84 9 0	Second -----	50 0 0
		Third -----	50 0 0
Assistants at the 3d, 4th, 7th, and 8th Divisions.		Fourth -----	50 0 0
First -----	79 8 0		
Second -----	62 12 0	Junior Sorters.	
Third -----	62 12 0	First -----	50 0 0
Fourth -----	62 12 0	Second -----	50 0 0
Acting Assistant at } the 6th Division -- }	63 13 0	Third -----	50 0 0
Assistants to the 4th and 6th Divisions.			
First -----	60 0 0	First -----	40 0 0
Second -----	60 0 0	Second -----	40 0 0
		Third -----	50 and a gratuity of 1l. 3s.
Assists. to 2d, 5th, 7th, and 9th Divisions.		Inspector of Carriers, Coachmen, and Wa- termen.	
First -----	56 6 0	First -----	52 0 0
Second -----	56 6 0	Second -----	52 0 0
Third -----	56 6 0	Third -----	52 0 0
Fourth -----	56 6 0	Fourth -----	52 0 0
One of the Inspectors } of Franks ----- }	56 6 0		

<i>Messengers and inferior Officers.</i>		Salaries, Allowances, & other fixed Receipts.	Fees, Perquisites, & other contingent Receipts.	Gross Receipt.	Taxes, and other Payments thereout.	Net Income.
Established Messengers -	1	52 2 0	120 19 0	173 1 0	7 16 0	165 5 0
	2	52 2 0	120 19 0	173 1 0	7 16 0	165 5 0
	3	52 2 0	120 19 0	173 1 0	7 16 0	165 5 0
Messenger - - -		52 2 0	120 19 0	173 1 0	26 0 0	147 1 0
Supernumerary Messengers - - - -	1	67 16 0	0 2 6	67 18 6	— —	67 18 6
	2	63 16 0	0 2 6	63 18 6	— —	63 18 6
	3	62 16 0	0 2 6	62 18 6	— —	62 18 6
	4	58 16 0	0 2 6	58 18 6	— —	58 18 6
Extra Messenger -		132 12 0	— —	132 12 0	30 0 0	102 12 0
Assistant to the Keeper of the Cheque Book		30 0 0	— —	30 0 0	15 12 0	14 8 0
Inspector of Letter Carriers		36 9 0	63 11 0	100 1 0	20 16 0	79 4 0
Inspector of Letter Carriers		71 16 0	— —	71 16 0	1 10 0	70 6 0
Deputy to the Inspectors - -		56 8 0	44 5 0	100 13 0	25 6 0	75 7 0
Alphabet Man - -		49 8 0	30 0 0	79 8 0	— —	79 8 0
Chamber-keeper -		118 7 6	33 14 0	142 1 6	42 1 6	100 0 0
House-keeper - -		253 3 8	— —	253 3 8	153 9 8	99 14 0

FOREIGN DEPARTMENT.

	Salaries, Allowances, & other fixed Receipts.	Fees, Perquisites, & other contingent Receipts.	Gross Receipt.	Taxes, & other Payments thereout.	Net Income.
Secretary - - -	167 9 0	— — —	167 9 0	— —	167 9 0
Comptroller - -	254 13 0	1070 8 2	1325 1 2	64 17 8	1260 3 6
Deputy Comptroller - - - - -	143 18 3	178 0 3	321 18	683 0 0	238 18 6
Clerks - - -	1 93 18 3	134 9 2	228 7 5	15 1 4	213 6 1
	2 93 18 3	147 12 8	241 10 11	15 1 4	226 9 7
	3 73 18 3	55 11 8	129 9 11	15 1 4	114 8 7
	4 63 18 3	55 8 8	119 6 11	15 1 4	104 5 7
	5 53 18 3	52 12 8	106 9 11	15 1 4	91 8 7
	6 43 7 0	44 16 0	88 3 0	7 0 8	81 2 4
	7 50 0 0	— — —	50 0 0	0 0 8	49 19 4
Door-keeper - - -	31 4 0	30 0 0	61 4 0	0 0 8	61 3 4
<i>Receiver General's Office.</i>					
Receiver General	389 17 0	123 10 0	513 7 0	67 0 10	445 17 0
Clerks - - -	1 164 7 0	73 0 0	237 7 0	— —	237 7 0
	2 100 0 0	47 0 0	147 0 0	— —	147 0 0
<i>Accountant General's Office.</i>					
Accountant Gen.	476 17 0	— — —	476 17 0	67 10 6	409 7 0
Deputy - - - - -	171 17 0	17 8 0	189 5 0	16 5 0	173 0 0
Clerks - - -	1 101 17 0	12 0 0	113 17 0	— —	113 17 0
	2 71 17 0	— — —	71 17 0	— —	71 17 0
	3 60 0 0	— — —	60 0 0	— —	60 0 0
	4 50 0 0	— — —	50 0 0	— —	50 0 0

BYE AND CROSS ROAD OFFICE.

	Salaries, Al- lowances, & other fixed Receipts.	Fees, Per- quisites, and other con- tingent Rec.	Gross Receipts.	Taxes, and other Pay- ments thereout.	Net Income
Comp. and Ref. } Surveyor --- }	608 8 0	— — —	608 8 0	12 10 0	595 18 0
Accountant ---	204 4 0	— — —	204 4 0	5 0 0	199 4 0
Collector ---	206 6 0	— — —	206 6 0	5 0 0	201 6 0
Comptroller's } and 1st Clerk }	100 0 0	7 7 0	107 7 0	2 10 0	102 17 0
Accountant's } and 2d Clerk }	80 0 0	5 10 0	85 10 0	1 10 0	84 0 0
Comptroller's } and 3d Clerk }	70 0 0	2 2 0	72 2 2	— — —	72 2 0
Collector's and } 4th Clerk --- }	60 0 0	5 10 0	65 10 0	1 10 0	64 0 0
Inspector of dead letters - }	80 0 0	— — —	80 0 0	2 0 0	78 0 0
Office & Store Keeper ---	66 0 0	5 0 0	71 0 0	26 0 0	45 0 0

N.B. The Bye and Cross Road Office is properly a Branch of the Inland Office, though, on account of its original Constitution, it has hitherto been kept distinct.

The Number of Towns to which this Post reached in 1764, was 232, and only a Post thrice a Week to each: the Number of Towns is now 334, and to most of them a daily Post.

Post Office.

PENNY POST.

	Salaries, Allowances, & other fixed Receipts.	Fees, Perquisites, & other contingent Receipts.	Gross Receipt.	Taxes, and other Payments thereout.	Net Income.
Comptroller ---	254 0 0	25 10 02	79 10 0	59 0 0	220 10 0
Accountant ---	162 0 0	— — —	162 0 0	11 15 0	150 5 0
Collector -----	194 0 6	9 6 0	203 6 0	152 5 0	51 1 0
<i>Chief Office.</i>					
Chief Sorter ---	257 7 10	30 9 0	287 16 10	22 2 0	265 14 10
Sorter of General Post Letters -----	50 0 0	1 1 0	51 1 0	— — —	51 1 0
Senior Sub-sorter Sub-sorters,	46 16 0	0 15 6	47 11 6	0 8 8	47 2 10
First -----	39 0 0	0 15 6	39 15 6	0 8 8	39 6 10
Second -----	39 0 0	0 15 6	39 15 6	0 8 8	39 6 10
Third -----	39 0 0	0 15 6	39 15 6	0 8 8	39 6 10
Office-man ---	28 12 0	7 19 0	36 11 0	4 4 0	36 6 8
<i>Westminster Office.</i>					
Chief Sorter ---	69 8 0	43 3 0	112 11 0	— — —	112 11 0
Senior Sub-sorter	46 16 0	0 10 6	47 6 6	0 8 8	46 17 10
Junior Sub-sorter	39 0 0	0 10 6	39 10 6	0 8 8	39 1 10
Office-man ---	28 12 0	0 2 7	28 14 7	0 4 4	28 10 3
<i>St. Clements Office.</i>					
Chief Sorter ---	46 16 0	33 3 0	79 19 0	— — —	79 19 0
Senior Sub-sorter	46 16 0	0 10 6	47 6 6	0 8 8	46 17 10
Junior Sub-sorter	39 0 0	0 10 6	39 10 6	0 8 8	39 1 10
Office-man ---	28 12 0	0 2 7	28 14 7	0 4 4	28 10 3
<i>Southern Office.</i>					
Chief Sorter ---	63 8 0	8 3 0	71 11 0	— — —	71 11 0
Senior Sub-sorter	46 16 0	0 10 6	47 6 6	0 8 8	46 17 10
Sub-sorter -----	46 16 0	0 10 6	47 6 6	0 8 8	46 17 10
Office-man ---	41 1 2	0 2 7	41 3 9	0 4 4	40 19 5
<i>Hermitage Office.</i>					
Chief Sorter ---	46 16 0	8 2 0	54 18 0	— — —	54 18 0
Sub-sorter -----	46 16 0	0 10 6	47 6 6	0 8 8	46 17 10

<i>Agents, and similar Officers in Great Britain.</i>	Salaries, Allowances, & other fixed Receipts.	Fees, Perquisites, & other contingent Rec.	Gross Receipt.	Taxes, and other Payments thereout.	Net Income.
<i>Dover.</i>					
Agent to the Post Master General - - }	360 0 0	941 18 0	1301 18 0	31 7 8	1270 10 4
<i>Harwich.</i>					
Agent to the Post Master General - - }	160 0 0	50 0 0	201 0 0	19 0 0	191 8 0
<i>Falmouth.</i>					
Agent to the Post Master General - - }	377 12 0	197 0 0	574 12 0	189 5 0	385 7 9
Solicitor to the General Post Office - - - }	251 17 0	— —	251 17 0	46 0 0	205 17 0
Deputy - - - - -	— —	434 0 0	434 0 0	80 0 0	354 0 0
Court Post - - - -	730 0 0	— —	730 0 0	208 0 0	522 0 0
Deputy Post Masters in England, including Riding Work - - - }	41896 3 4	— —	41896 3 4	— —	41896 3 4
Deputy Post Masters in North Britain, including Riding Work - - - }	6239 4 11	— —	6239 4 11	— —	6239 4 11

GENERAL POST
OFFICE AT
EDINBURGH.

	Salary and Net Amount.		Salary and Net Amount.
Deputy Post Master } General ----- }	400 0 0	Clerk of English Road	70 0 0
Secretary -----	240 0 0	Assistant -----	60 0 0
Solicitor -----	50 0 0	Inspector of dead } and mis-sent Let- } ters ----- }	40 0 0
Accountant -----	130 0 0	Letter Sorter -----	25 0 0
Clerk to Irish Cor- } respondence ----- }	30 0 0	Letter Stamper -----	30 0 0
Surveyor of Bye Let- } ters ----- }	150 0 0	Letter Carriers.	
Assistant -----	50 0 0	First -----	27 6 0
Principal Clerk -----	75 0 0	Second -----	27 6 0
Assistant -----	30 0 0	Third -----	27 6 0
Clerk of West Road -	70 0 0	Fourth -----	27 6 0
Assistant -----	50 0 0	Fifth -----	27 6 0
Clerk of North Road -	70 0 0	Sixth -----	27 6 0
Assistant -----	40 0 0	Messenger -----	27 6 0

The Commissioners not having had an opportunity of examining the parties mentioned in this and the following page, were not enabled to state their fees and emoluments.

*Post Offices in the Plan-
tations, &c. &c.*

	Salary and Net Receipt.		Salary and Net Receipt.
<i>Canada.</i>		<i>St. Christopher's.</i>	
Deputy Post Master	{ Paid 20 per cent. on net re- venue.	Deputy Post Master	
General -----		General -----	50 0 0
<i>Jamaica.</i>		<i>Halifax.</i>	
Deputy Post Master		Deputy Post Master	{ 20 per cent. on net reve- nue.
General -----	150 0 0	General -----	
Ditto for Clerks --	114 6 0	<i>Port Rosfway.</i>	
<i>Barbadoes.</i>		Deputy Post Master	
Deputy Post Master		General -----	Ditto.
General -----	50 0 0	<i>New Brunswick.</i>	
<i>St. Vincent.</i>		Deputy Post Master	
Deputy Post Master		General -----	Ditto.
General -----	50 0 0	<i>Cape Breton.</i>	
<i>Grenada.</i>		Deputy Post Master	
Deputy Post Master		General -----	Ditto.
General -----	50 0 0	<i>New York.</i>	
<i>Dominica.</i>		Agent -----	150 0 0
Deputy Post-Master		<i>Lisbon.</i>	{ 60 0 0 With 2 per cent. on remittan- ces.
General -----	50 0 0	Agent -----	
<i>Antigua.</i>		<i>Helvoet.</i>	
Deputy Post Master		Agent -----	120 0 0
General -----	50 0 0		

Contingent Expenses paid for the GENERAL POST-OFFICE,
in the Year 1784.

House Rent	—	—	—	523	16	0	
Lodgings for Officers	—	—	—	180	0	0	
Thames and New River Water	—	—	—	16	0	0	
							719 16 0

Taxes and Rates.

Taxes	—	—	—	93	0	0	
Parish Rates and Tithes	—	—	—	344	11	4	
							437 11 4

Superannuated Officers, &c.

Two Captains of Packets superannuated	300	0	0				
Pensions since ended by death	—	—	—	239	10	0	
Remaining Pensions	—	—	—	80	0	0	
Allowance to the Captain William Nicholls, when out of employ	—	—	—	100	0	0	
							719 10 0

Extra Expenses of Capt. Flynn, unjustly detained in Holland	—	—	—				867 16 9
---	---	---	---	--	--	--	----------

*Tradesmen.**

Stationary	—	—	—	1492	14	4	
Coals	—	—	—	1814	8	0	
Candles	—	—	—	1940	4	3	
Newspapers and Advertisements	—	—	—	557	17	2	
Leather Bags and Mails	—	—	—	595	17	3	
Carpenters	—	—	—	258	13	4	
Other Tradesmen	—	—	—	344	11	8	
							7004 6 0

Miscellaneous Disbursements.

Prosecutions and Law Charges	—	—	—	1193	17	8	
Allowances	—	—	—	125	0	0	
Petty Incidents	—	—	—	1132	0	9	
Drink and Feast Money	—	—	—	100	0	0	
							2550 18 5

Sundries.

Insurance	—	—	—	29	15	0	
Mess. Taylor and Skinner's Survey of Scotland	—	—	—	100	0	0	
Skerry Lights	—	—	—	50	0	0	
Expence of Flags	—	—	—	18	11	0	
Payments to Officers for Trouble in checking Franks, and for Attendance on the House of Commons, &c.	—	—	—	186	13	8	
							384 19 8

Total — £.12,684 18 2

* The Charges for Coals and Candles will shew the Amount of the Allowances of those two Articles to the different Officers, together with the Expense

Ditto for the BYE and CROSS ROAD LETTER OFFICE,

For the Year ending 5th April, 1793.

Ground Rent and Water Rent	—	122	4	0
Land Tax	—	40	0	0
Other Taxes, Tythes, and Parish Rates	—	61	7	4
Stationary	—	246	10	4
Coals	—	180	4	0
Candles	—	69	8	0
Tradesmen's Bills, and Poundage thereon to the Receiver General of Post Office	—	121	15	4
Petty Incidents	—	35	13	7
		877	2	7

Amount of the incidental Expenses (including
Stationary) for the Post-Office in EDIN-
BURGH, in the Year 1786 — 2110 8 10

Ditto for the PENNY POST OFFICE,

For the Year ending 5th April, 1784.

Rents of Offices	—	177	0	0
Comptroller's House Rent	—	130	0	0
Stationary	—	146	16	7
Coals	—	104	14	0
Candles	—	104	12	0
Window and Orphan Tax	—	5	15	0
Sixpennies	—	27	17	3
Collector's Horsehire	—	32	0	0
Supernumerary Messengers	—	54	19	0
Allowances and Pensions	—	237	11	9
Tradesmen's Bills	—	57	13	9
Petty Incidents	—	272	3	7
		1435	2	11

Expense of what is consumed in the Office.—The Chief Officers only have Allowances of Coals, but almost all the Clerks in the different Departments of the Post-Office have Allowances of Candles from about 26 to 56 Pounds weight and some more each.

Expense of the Hire of Packets in the Year 1788.

4. Packets at Harwich	—	1789	1	4
5. Packets at Dover	—	2090	5	0
4. Lisbon Packets at Falmouth	—	8517	12	0
16. West India and North American Packets, at Falmouth	—	31070	8	0
5. Packets at Holyhead	—	1750	0	0
2. Packets at Milford Haven	—	650	0	0
		<u>£45927</u>	<u>6</u>	<u>4</u>

Summary of the whole Salaries, Allowances, &c. — — 85994 18 2

Amount of the Expense of Packets employed by the General Post Office for 1787 — — 45927 6 4

Amount of the contingent Expenses of the General Post Office for 1784, including Stationary — 12684 18 2

Amount of Ditto for the Bye and Cross Road Letter Office, for the Year ending 5th April 1784, including Ditto — — 877 2 7

Amount of Ditto for the Penny Post Office for the Year ending 5th April 1784, including Ditto — 1435 2 11

Amount of Ditto for the General Post Office, Edinburgh, for the Year 1786 — — — 2110 8 10

Total Expense of the General Post Office, for one Year — — — £149,029 17 0

Of which 141,019 10 10 was paid by the Public.
And 8,010 6 2 by Individuals.

149,029 17 0

As the Accounts of the contingent Expenses in the different Departments are not all for exactly the same periods; and the Expense of Packets has been taken as it stood in 1788, (the Expense of the preceding Years being affected by particular circumstances, so as not to be a just average) the above cannot be stated as the precise amount in any one year, but may be considered as a fair statement of the Annual Expense of the General Post Office, at the period at which this enquiry was made.

ADMIRALTY.

THE Lord High Admiral ranks next to the Earl Marshal, and is the ninth in order of the great officers of state, reckoning the Lord High Steward and Lord High Constable as two, who precede him; but those offices are very rarely filled up. He is styled, in old records, *Capitanus Marinarum*, and has power in all maritime cases, both civil and criminal; and his jurisdiction extends not only over the seas, but to all ports and havens; to low water mark, or above it when the tide is up, and to the first bridge upon all rivers.

He has a Court, in which a Judge presides under his authority, and decides according to the civil Code or Law of Nations; but, in cases of Piracy, or Felonies committed at sea, the trial must be by 27th Henry VIII. c. 4. in like form and condition, as if such offences had been done upon the land, and accordingly a Jury must be impannelled. He is intitled to a variety of fines and forfeitures, and to all fishes of a certain magnitude, called Royal Fishes, thrown on shore by the sea: but his Office has been considerably abridged of its perquisites since the period of the Revolution.

On account of the very great power and patronage annexed to the situation of Lord High Admiral, it has generally been given to one of the Royal Family. James Duke of York held it from the time of the Restoration, till the passing of the Test Act in 1673, after which it was in commission to the time of his accession to the throne, when he declared himself in council, Lord High Admiral, and transacted the business of the department through Mr. Secretary Pepys.

Thomas Earl of Pembroke was Lord High Admiral for a few months previous to Queen Anne's accession, and again during her reign in 1708-9; and, in the interim, this high office was held by her Majesty's husband, Prince George of Denmark, who appointed Commissioners from time to time to be of his council: and it was in the capacity of one of these Commissioners that Sir Robert Walpole was first introduced into public life.

From the reign of Queen Anne to the present time, the office of Lord High Admiral has been executed by seven Lords Commissioners, the first of whom has the chief responsibility, and is constantly a Privy Counsellor and one of the Cabinet.

The following is the account given of this Office by the Commissioners of Enquiry, in their third Report, dated 27th of December 1787.

The Establishment of the Office of the Admiralty consists of

Seven Lords Commissioners,
Two Secretaries,
A Chief Clerk,
Six Established, and Eleven Extra Clerks,
Two Marine Clerks,
A Head Messenger, and other inferior Officers.

There is likewise annexed to the Admiralty, an establishment for the pay of the Marine Forces, of which a separate account will be subjoined.

There are likewise two officers concerned in the receipt and controul of his Majesty's rights and perquisites of the Admiralty, and a law officer called the Solicitor to the Admiralty and Navy Departments, who will be more particularly mentioned in a subsequent place.

The business of the Board of Admiralty is to consider and determine upon all matters relative to his Majesty's Navy, and Departments thereunto belonging; to give directions for the performance of all services that may be required either in the civil or naval branches thereof, to sign, by themselves or their Secretaries, all orders necessary for carrying their directions into execution, and generally to superintend and direct the whole naval and marine establishments of Great Britain.

The duty of the Secretaries is to lay before the Board all memorials, letters, and other papers transmitted to this office; to receive and minute down the orders of the Lords Commissioners, and to see to the official execution thereof; to countersign all instruments where the same may be necessary; and generally to attend to the dispatch of all business arising in this office, either in the naval or marine departments.

The duty of the established Clerks is to prepare Memorials, Instructions, Orders, Letters, and other Instruments conformable to the minutes of the Board, and the directions of the Secretaries: each Clerk, the junior excepted, has a separate branch of this business under his charge, and is assisted therein by one or more of the Extra Clerks, according to the degree of business in the branch assigned to him. The Chief Clerk, besides the charge of one of these branches, has the general superintendence of the whole official business in the naval department. He likewise has the care of the maps, charts, and books of the Office, and the payment of most of the contingent expenses incurred therein.

The fourth of the established Clerks, besides the duty of his branch, acts as Receiver of Fees, and Accomptant to this Office, and is employed to check the bills of the Admiralty Messengers.

The junior Clerk upon the Establishment, having no branch of the official business assigned to him, acts in the capacity of an Assistant to the Chief Clerk. Two of the Extra-Clerks are appointed to assist the Secretaries,

aries, one of them acts as French and Spanish Translator; and they are all employed, from time to time, in other services, as occasion requires.

The attendance of the Secretaries is constant and unremitting; that of the Chief Clerk is daily from eleven to five o'clock, as is likewise that of the other established Clerks, who further attend, by rotation, in the evening, to make up, frank, and dispatch, the public letters; and the Extra Clerks, besides the like daily attendance, are also required to be at the Office every evening, by turns, to assist in the entry and dispatch of such letters.

The duty of the first Marine Clerk is to prepare all Memorials, Instructions, Drafts of Orders and Commissions required for the marine Corps, also to examine and check the tradesmen's bills for their clothing, accoutrements, and contingencies; and his attendance is daily from between twelve and one to about four o'clock.

The duty of the second Marine Clerk is to write all letters relative to the said corps, to enter and dispatch the same, as well as the several orders and instructions relative thereto; also to prepare, half yearly, a list of the Marine Papers; and his attendance is daily from about eleven o'clock till past four.

The head Messenger, besides the duty usually belonging to such situation, has the superintendence of all the inferior departments of the Office, and his attendance is constant. The duty of the remaining officers is implied by their titles, and they attend (the House-keeper excepted) whenever their services are required.

The expenses of this establishment are defrayed in the following manner: Specific sums are voted annually by Parliament, upon the ordinary estimate of the Navy, for the salaries in the navy department, and for the expense of stationary and contingencies. The salaries in the Marine Department are paid out of the Marine Poundage and Stoppages. A special allowance to the first Lord Commissioner is paid out of the fund arising from the sale of old Naval Stores.

There are likewise certain sums received from individuals under the different heads of Fees and Gratuities, for the benefit of the Officers on this Establishment.

The sums voted upon the ordinary estimate of the Navy, were, in the year 1784, and have generally been,

			£	s.	d.
For Salaries	—	—	9,915	0	0
Stationary	—	—	1,800	0	0
Contingencies	—	—	3,500	0	0

The sums paid on these heads are not according to such estimate, but exceed in some instances, and are less in others. The sums paid in the year 1784 were,

For

			£	s.	d.
For Salaries	—	—	10,175	0	0
Stationary	—	—	1,489	0	5
Contingencies	—	—	9,919	8	9

Although sums are voted for Stationary and Contingencies, upon the ordinary estimate, yet those expenses are not invariably paid thereout, but frequently out of money voted for the wear and tear of the Navy.

The Salaries in the Marine Department, paid out of the Marine Poundage and Stoppages, amount annually to £760.

The special allowance paid to the first Lord Commissioner out of the fund arising from the sale of old Naval Stores, amounts annually to £2,000.

The fees consist of sums payable upon certain instruments, issuing from, or passing through, this office, according to a table kept therein. The fees of the Naval Department amounted, in the year 1784, to £2,117 9s. 4d. They are received as above mentioned, by one of the established Clerks, who pays a moiety thereof to the first Secretary, and shares the remainder with the second Secretary and the other established Clerks, proportionably to the rate of their respective salaries, reckoning the second Secretary as one of the established Clerks, at a salary of £400 a year. The fees in the Marine Department amounted, in the year 1784, to £125 12s. and are received by the first Clerk in that department, who pays the whole amount thereof to the first Secretary.

The gratuities consist of sums received by the Clerks at particular seats, according to certain customary rates, for particular business transacted at such seats, and are for the private use and benefit of those who receive them. Their total amount, in the year 1784, was £488 3s. There are likewise sundry gratuities received by the head Messenger for himself and his Assistants, which amounted, in the year 1784, to thirteen guineas and a half.

Under the head of Gratuities must likewise be considered the annual present of twenty-five guineas, received from the East India Company, which is divided into portions of three guineas each among the seven Established Clerks, and the residue is disposed of as they jointly think fit.

There are houses in the Admiralty for the first Lord, the four next in seniority to him, and for the Secretary; but none for the two junior Lords.

The funds of this office arising, as is here stated, from certain sums voted by Parliament, from the Marine Poundage and Stoppages, from a part of the produce of old Naval Stores, and from fees and gratuities paid by individuals, are distributed as is shewn in the following table.

ADMIRALTY.

	Fixed Salaries and Allow- ances.	Fees & other contingent Emoluments 1784.	Gross Receipt	Payments thereout.	Net Income.
1st Ld. Commisr.	3097 0 0	— — —	3097 0 0	225 0 0	2872 0 0
2	1097 0 0	— — —	1097 0 0	225 0 0	872 0 0
Other Lords	3 1097 0 0	— — —	1097 0 0	225 0 0	872 0 0
Commission- ers	4 1097 0 0	— — —	1097 0 0	225 0 0	872 0 0
5	1097 0 0	— — —	1097 0 0	225 0 0	872 0 0
6	1097 0 0	— — —	1097 0 0	225 0 0	872 0 0
7	1097 0 0	— — —	1097 0 0	225 0 0	872 0 0
Sec. to Admi- miralty and to Mar. Depart.	1197 0 0	1184 4 2	2381 4 2	234 15 6	2146 8 8
2d Sec. to do.	997 0 0	358 16 6	1355 16 6	158 8 0	1197 8 6
1	380 0 0	445 16 8	825 16 8	21 14 0	804 2 8
2	150 0 0	137 13 3	287 13 3	16 7 0	271 6 3
3	120 0 0	200 15 10	320 15 10	13 1 6	307 14 4
Clerks —	4 190 0 0	246 19 3	436 19 3	5 17 8	431 1 9
5	80 0 0	74 18 0	154 18 0	4 14 0	150 4 0
6	70 0 0	66 1 7	136 1 7	4 2 6	131 19 1
7	60 0 0	57 0 3	117 0 3	3 12 0	113 8 3
1	50 0 0	7 0 0	57 0 0	— — —	57 0 0
2	50 0 0	7 0 0	57 0 0	— — —	57 0 0
3	50 0 0	27 10 0	77 10 0	— — —	77 10 0
4	50 0 0	12 5 0	62 5 0	— — —	62 5 0
5	50 0 0	12 5 0	62 5 0	— — —	62 5 0
Extra Clerks	6 50 0 0	7 5 0	57 5 0	— — —	57 5 0
7	150 0 0	7 0 0	157 0 0	— — —	157 0 0
8	50 0 0	7 0 0	57 0 0	— — —	57 0 0
9	50 0 0	7 0 0	57 0 0	— — —	57 0 0
10	50 0 0	7 0 0	57 0 0	— — —	57 0 0
11	50 0 0	7 0 0	57 0 0	— — —	57 0 0
Marine Clerks	1 180 0 0	74 19 6	254 19 6	— — —	254 19 6
2	80 0 0	17 17 0	97 17 0	— — —	97 17 0
Head Messeng & Door Keeper	90 0 0	7 17 6	97 17 6	— — —	97 17 6
Assistant	1 40 0 0	2 2 0	42 2 0	— — —	42 2 0
Messengers	2 30 0 0	2 2 0	32 2 0	— — —	32 2 0
Porter —	55 10 0	2 2 0	57 12 0	— — —	57 12 0
Housekeeper —	40 0 0	— — —	40 0 0	— — —	40 0 0
Necessary Woman	40 0 0	— — —	40 0 0	20 0 0	20 0 0
Watchman in Hall	20 0 0	— — —	36 12 8	— — —	36 12 8
Do. in Garden	20 0 0	— — —	24 8 8	— — —	24 8 8
Do. at Gates —	20 0 0	— — —	24 8 8	— — —	24 8 8
Gardener —	30 0 0	— — —	30 0 0	— — —	30 0 0
Inspector of Reprs	30 0 0	— — —	30 0 0	— — —	30 0 0
			17261 10 6		

Deduct sums included in the Gross Receipt of sundry Officers, but paid out of the incidents, and therefore more properly charged under that head in the succeeding page amounting to £1442 15. 8d. and reducing the total in this page to £16,819 8s. 10d.

The expense of Stationary for the Admiralty Office, in } £ s. d.
 the year 1784, was _____ } 1489 0 5

The *Contingent Expenses* were as follows :

Parliamentary and parochial Taxes on the Office and Buildings	_____	_____	363	6	4
Postage of Letters and Packets	_____	_____	225	4	2
Messengers, Journeys, and Errands	_____	_____	663	6	0
Allowance of Coals and Candles to Lords Commissioners and Secretary, and for Office	_____	_____	1179	0	0
Lamps	_____	_____	355	0	0
Repairs of Office and Houses	_____	_____	2102	13	3
Allowances to 2d Secretary, 1st Clerk, and Porter, for house Rent	_____	_____	190	0	0
Annual Allowances to two of the Clerks for Extra Business	_____	_____	190	0	0
Land Tax on Salaries, and Taxes on late 2d. Sec.'s Pension	_____	_____	197	0	0
Travelling Expenses of Navy Officers	_____	_____	490	7	6
To foreign Correspondents	_____	_____	848	10	6
Other petty Expenses for the Office	_____	_____	400	19	6
To Chief Clerk, Poundage on the contingent Bills paid by him	_____	_____	143	1	8

Other incidental Expenses.

Engraving Plates for Captain Cooke's last Voyage	_____	1322	0	11½
Colonel Des Barres for his Atlantic Neptune	_____	460	8	6
For Disbursements on particular Services at St. Eustatius, by order of Lord Rodney	_____	567	4	0
Advanced to Sir Ja. Harris for present of plate to an Officer	_____	13	8	0
Expenses on the Visitation made by the Lords of the Admiralty to the Dock Yards	_____	207	18	5
		£9919	8	9½

It is observable that some of these articles are of a very special nature and rarely occur: and others are greater in times of War, and for a year or two afterwards than at other periods.—In some of the years subsequent to 1784 the contingent expenses have not amounted to half the above sum.

The foregoing sums added together, make the total Expense of the Admiralty Office, for the year 1784, 27,227*l.* 18*s.* 0½*d.*
 Of which - - £.24460 9*s.* 2½*d.* was paid by the Public,
 And the remainder £. 2767 8*s.* 10*d.* by individuals.

MARINE PAY ESTABLISHMENT.

(From the before-mentioned Third Report of the Commissioners of Enquiry.)

EXCLUSIVE of the Secretaries and two Clerks in the Marine Department of the Admiralty Office, there is an establishment annexed to that office for the Pay of his Majesty's Marine Forces. This establishment consists of a Pay-master of the said forces, an Agent, and three Deputy Paymasters, one at each of the out ports.

The duty of these officers is, in conjunction with the Treasurer of his Majesty's Navy, to conduct the payment of the said forces, the Treasurer of the Navy paying such of the non-commissioned Officers and Privates as are on ship-board; the Pay-master of the Marines paying the General and Lieutenant-general of that corps, also the half-pay, the clothing, the charge of recruiting in Ireland, the salaries of most of the civil Officers, the allowances to widows, and several of the contingencies of this service; the Agent of the Marines paying the subsistence and arrears of all the Officers on full pay (the General and Lieutenant-general excepted) the charge of the recruiting service in Great Britain, and the contingencies at the different quarters; the Deputy Pay-masters, at the several divisions, paying the subsistence of the non-commissioned Officers and Privates, for which purpose they draw bills upon the Agent, and issue the said subsistence to the Squad Serjeants once a week, to distribute among the men.

When the marine corps was first established in 1755, under the direction of the Board of Admiralty, the offices of Pay-master and Agent were executed by one person, and continued so for near two years, when they were separated, and an Agent appointed for each division, which arrangement existed until 1763, when the number was again reduced to one, and has remained so ever since, not only without any prejudice, but even with benefit to the service; a circumstance to be attributed, in great measure, to the experience, attention, and ability, of Mr. Williams, the Agent, who succeeded on that occasion. For, notwithstanding the corps, during the last war, far exceeded in number any former establishment, the business appears to have been carried on in the most regular, accurate, and expeditious manner, in consequence of the very clear and most satisfactory mode of keeping the accounts, which the said Agent has established.

The Pay-master of the Marine Forces is supplied with money for carrying on the service in the following manner; once a month he presents to
the

the Lords of the Admiralty, an account of his receipts and payments during the former month, with an estimate of the sum necessary for the succeeding month. The Admiralty directs the Navy Board to impress a certain sum into his hands, generally about the amount of the expenditure of the former month. The Navy Board direct the Treasurer of the Navy to issue to him the money accordingly; out of which he advances a certain sum to the Agent for carrying on the services under his direction, and applies the remainder to the services carried on by himself, as before mentioned. The Agent delivers to the Pay-master a monthly account of his receipts and payments, and once a year a general account of the whole, distinguished under the heads of Subsistence and Arrears to Officers, subsistence to non-commissioned Officers and Privates, Slops and Necessaries supplied them at embarking, Levy Money for Recruits, Money in lieu of Clothing, Salaries to civil Officers, Expenses of Infirmarys, and Surgeons' salaries, Expenses of Barracks and Contingencies, accompanied with the account of particulars and the vouchers, from which, and from his own disbursements, the Pay-master makes up an annual account, which he presents with the vouchers to the Navy Board, for their examination and allowance, which clears him, and is final.

The stoppages made from the pay of the commissioned Officers are, a poundage of one shilling in the pound, and one day's pay in the year; and those made from the subsistence of non-commissioned Officers and Privates, are, what are called, Pay-master and Surgeon's Stoppages, viz. two-pence per week from a Serjeant, one penny half-penny from a Corporal and Drummer, and one penny from a Private Man. Such stoppages are not appropriated to the use of the Pay-masters and Surgeons; but, together with the stoppages from the commissioned Officers, form a fund, out of which the salaries of the civil Officers belonging to the Marine Establishment are paid, and the residue becomes a saving to the establishment.

The marine forces are clothed by contract made by the Admiralty. The price of a Serjeant's clothing is three pounds nine shillings and three-pence half-penny; of a Drummer's, two pounds nineteen shillings and two-pence; and of a Corporal and Private's, one pound eighteen shillings and five-pence half-penny.

A proper Officer inspects the clothing when finished, and certifies that it is agreeable to the pattern; it is then packed and sent to the quarters, where the Store-keepers give receipts for it, and transmit to the Admiralty quarterly accounts of their receipts and issues, distinguished into columns of each species and number. After the clothing is packed, the Clothier transmits his bill to the Admiralty, together with the certificate of the Viewing Officer, and the affidavit of the Packer, that the same has been received by him and packed. These entitle him to payment, though it is generally postponed till the clothing is delivered at head quarters. The bill so transmitted is examined in the Marine Office, and, if found correct, is laid before the Admiralty Board, together with a warrant for the amount upon the Pay-master, for their signature, which warrant states, that it appearing to their Lordships that the said clothing is certified to be agreeable in quality to the pattern, charged at the price agreed upon,
and

and the whole received by the Store-keepers at the different head quarters, he is required to pay the amount thereof. And, on the receipt of such warrant, signed by the Board, he pays the amount accordingly.

The detail of the Pay-master's business is carried on by the first Clerk, so as seldom to occasion his attendance. But the Agent attends the business of his office, both morning and evening, without intermission, except for an hour or two in the day.

The Expence of the Marine Pay Establishment in London, will appear by the following Table :

	Fixed Sal. and Allowan.	Contingent Emoluments	Gross Receipt.	Out-going.	Net Receipt.
Pay-master of Marines.	940 0 0	194 0 0	1134 0 0	Taxes - - - 47 0 0 Payments to } Clerks } 324 0 0	763 0 0
Agent of Marines.	640 0 0	17 12 11	657 12 11	Taxes, &c. - - 257 12 11 Pension to } his Predecessor } 200 0 0	200 0 0
Total £1791 12 11					

of which £1580 is paid out of the Marine Poundage and Stoppages, and 211*l.* 12*s.* 11*d.* is received from Individuals.

The salary of the Deputy Pay-masters at the Out Ports, is at the rate of five pounds for each Company belonging to the Division, and amounts to 125*l.* a year at Portsmouth; the same at Plymouth; and 100*l.* a year at Chatham, paid out of the marine poundage and stoppages.

Offices attached to the Admiralty.

THERE remain three other Offices, before alluded to, which, though not upon the Admiralty Office Establishment, properly belong to this department, viz.

The Receiver of his Majesty's Rights and Perquisites of the Admiralty.

The Comptroller of Ditto.

And the Solicitor to the Admiralty and Navy.

The Receiver's duty is to ask, demand, recover, and receive, for the King's use, all his rights and perquisites of the Admiralty, accruing in time of war and otherwise, and to appoint Agents at all such Ports and places as he shall think necessary.

The Comptroller's duty is to take an account of all ships and goods condemned, as perquisites of the Admiralty, and of all other perquisites thereof; to peruse, examine, and controul the accounts of the Receiver, and to appoint Agents as above for this purpose.

The Solicitor acts jointly for the several offices of the Admiralty, Treasurer of the Navy, and Commissioners of the Navy: and is properly assistant to the Counsel for the Admiralty and Navy.

These two last offices are at present, and have been for some time, held by the same person.

The Receiver and Comptroller are paid out of the money arising from such droits and perquisites, and not otherwise. In time of war, and for some years after a peace, the Receiver has generally a balance remaining in his hands; but it has sometimes happened, that the Receipts have not been sufficient to pay the Establishment, in which case the arrears are paid out of the first monies which come into his hands, or into those of his successor.

	Salaries & Allowan.	Fees and Emolumts.	Gross Receipt.	Taxes.	Net Income.
Receiver of Droits, &c.	300 0 0	— — —	350 0 0	— — —	350 0 0
Allowance for Clerk.	50 0 0	— — —			
Comptroller of Droits, &c.	200 0 0	50 0 0	250 0 0	— — —	250 0 0
Solicitor to Admiralty & Navy.	400 0 0	330 0 0	730 0 0	30 0 0	700 0 0
	Total		1330		

TREASURER OF THE NAVY'S OFFICE;

OTHERWISE CALLED

THE NAVY PAY OFFICE.

THE Treasurer of the Navy was, till of late years, included in all commissions, as a Member of the Navy Board; and his duty was to preside there. But having generally had other duties, as a Privy Counsellor and confidential Officer of Government, the duty of presiding at the Board has been left to the Comptroller, and, by the new Commissions, he is no longer a member of the Board, but is allowed to be present at their deliberations, if he thinks proper.

His emoluments arose from a poundage on the payments made by him, which probably was not more than sufficient on the original constitution of the office; but, as the Navy increased, it grew to be enormous, and Sir Harry Vane, whose ample fortune was probably accumulated from thence in the early part of the last century, is said to have declared, that the income was too great for a subject. Subsequent to this, the Treasurer had a fixed salary instead of Poundage*; but to what amount does not appear, till it was settled at £2000, by an order in council of the 25th of May, 1699, which has been since reduced by the taxes of 1s. and 6d. in the pound, but augmented, by the use of public money in his hands, which has been more or less according to the expensiveness of the wars in which the nation has been engaged. In 1780, a very expensive year of war, the sum in his hands was 49,549*l.* 15*s.* 3*d.* the use of which must have increased his income to more than double his established salary. And, from the delay in settling the complicated accounts of the Ex-Treasurers, as well as to answer out-standing claims for payments during their Treasurerships, they have generally retained a considerable sum in their hands, pending the adjustment thereof; but, subsequent to the report made by the Commissioners of Accounts, in the year 1781, they were all ordered to pay in their acknowledged balances, four in number, amounting to 76,793*l.* 18*s.* 1*d.* commencing in the year 1762, but the original balance in each Treasurer's hands, on going out of office had been gradually reduced by out-standing bills, brought afterwards for payment. The whole of this system is now altered by increasing the Treasurer of the Navy's salary to 4000*l.* net per annum, and debarring him from the use of the public money,

* In 1695, is an order of Council for suppressing poundage, in certain instances, in the Treasurer of the Navy's Office.

which, by the regulations of the act of 25th Geo. III. c. 31, commencing 1st July, 1785, is not to be applied for out of the Exchequer till the current payments require, and must then be placed in the Bank of England, and drawn from thence as wanted, for each head of service to which it is appropriated.

The establishment of the office in King William's time, will appear from the order of Council, held at the Court of Kensington, the 25th of May, 1699, at which the King, the Lord Chancellor Somers, the Duke [then Earl] of Marlborough, Lord Chief Justice Holt, and twenty other Privy Counsellors were present, and which states as follows :

"Upon reading this day [25th May, 1699] at the Board, a proposal for settling the salary of the Treasurer of the Navy, and of his instruments and Clerks, which was as followeth, viz.

		£	£
To	The Treasurer — — — per annum, 2000	2000	
	His Paymaster — — — — —	500	
	One Clerk to attend the payment of bills in course	80	
	One do. to attend the payment of victualling bills	80	
	One under do. to copy certificates and entry books	40	
	Three do. to attend the payment of wages, at } 80l. each	240	
	Three under Clerks for do. at 40l. each —	120	
The Accomptant — — — — —			400 0 0
Two Clerks to write Ledgers, at 80l. }		160	
Two under Clerks — at 40l. }		80	
		per annum each {	
			240 0 0
Total per annum,			3700 0 0

His Majesty in Council is pleased to approve the same ; and, in regard the salaries of the instruments and Clerks are augmented, to order, that, for the future, no poundage be taken for all monies deducted from seamen for sloop, clothes, tobacco, Chest at CHATHAM, and upon account of dead men's clothes, Chaplains and Surgeons : and the Right Honourable the Lords Commissioners of the Treasury having also presented a report from the principal Officers and Commissioners of the Navy, wherein they propose, that, for the managing the office of Treasurer of the Navy with greatest safety to the said Treasurer, and service to his Majesty, the Cashier in that office should make up the account for the Treasurer ; and that the Salaries of the Treasurer, and of his instruments and Clerks, should be paid by bills from the Navy Board ; and that all payments relating to the Victualling, should be made in the said Treasurer's Office, as, by the standing rules of the Navy, they ought to be ; his Majesty in Council is pleased to approve all the said particulars, and further to order, that the said rules be observed in the future management of the said office : and the Right Honourable the Commissioners for executing the office of Lord High Admiral of England, are to give all necessary directions herein accordingly."

Thus the number of Clerks under the Pay-master and Accomptant were then fixed at thirteen : but, in the ordinary estimates of the Navy, subsequent to that time, the Accomptant has been omitted, and the number of Clerks augmented to twenty-two, at a charge of only 400l. more than the above.

In 1781, the Commissioners of Accounts report, that the number had been farther augmented, owing to the increase of the business, and then stood at thirty-five, viz. Twenty (including three conductors) in the Pay Branch, nine in the Cashier's Branch, and six (including a Cashier) in the Victualling Branch. Their profits consisted of six heads:

1. *Salaries*, from 40*l.* to 80*l.* a year each, according to their several employments.

2. *Allowances* for attending payments, and making up books of the ships and yards at 7*s.* a day during such employment, and intended to defray travelling expenses, and recompense extra trouble, amounting for the whole office, in 1780, to 2026*l.* 2*s.*

3. *Allowances* for telling money at the Bank, at the rate of 5*s.* per 1000*l.* of money received for paying ships and yards, and intended to reimburse any deficiency in the weight or tale of the money passing through their hands; amounting, in 1780, to 273*l.*

4. *A perquisite* for casting defalcations, from seamen's wages, for the pay of the Chaplains, Surgeons, and Purfers of the Navy, at the rate of one guinea per 100*l.* amounting, in 1780, to 229*l.* 14*s.* 6*d.*

5. *A perquisite* for entering Probates of Wills, Letters of Administration and Attorney, at 2*s.* 6*d.* each, amounting, in 1780, to 12*l.* 5*s.*

6. *A perquisite* of odd pence accruing to those Officers and Clerks who are employed in making payments, which is the most material perquisite to be noticed in this place, because it is the only one that has been continued to the present time. Its description is as follows:

Those whose business it is to pay perfect bills, Navy Bills in course, and the bills drawn by the Navy and Sick and Hurt Boards, pay the even money only upon these bills, and retain to themselves the odd pence under a shilling: those who are employed in the payment of the Officers, seamen, and artificers, in the Dock-yards, retain the odd pence under six-pence; in consideration of which they are all bound to make good any mistakes they may make in their payments. The amount, in the year 1780, was 1363*l.* 5*s.* 10½*d.* and accrued to the several Officers and Clerks, in the following portions:

				Odd Pence.		
				£	s.	d.
Chief Clerk Pay Branch	—	—	—	98	14	10
2d Ditto	—	—	—	132	1	8
4th Ditto	—	—	—	114	1	10½
5th Ditto	—	—	—	213	4	0
6th Ditto	—	—	—	128	11	8
7th Ditto	—	—	—	7	2	9
8th Ditto	—	—	—	213	4	0
9th Ditto	—	—	—	105	17	7
11th Ditto	—	—	—	114	1	10½
12th Ditto	—	—	—	3	10	0
Chief Clerk Cashier's Branch	—	—	—	74	19	0½
6th Ditto	—	—	—	69	14	0½
Cashier of Victualling Branch	—	—	—	64	2	9
Chief Clerk of Ditto	—	—	—	23	19	9

The

The other Clerks on the Establishment omitted here, derived no profit in 1780 from this head of Perquisite.

It is stated, by the Cashier of the Victualling, that his profits, under this head, which, in 1780, amounted to 64*l.* 2*s.* 9*d.* did not, in years of peace, exceed 30*l.* and it is from this evidence that we are led to infer, that the gross amount, in time of peace, is less than half what it is stated to be in time of war.

All the above allowances and perquisites appear to have been grounded on usage, and had been paid as far back as the memory of the oldest Officers, then employed in the Navy Office, reached.

There has also been heretofore a further advantage occasionally derived to the Clerks in this office, under the head of a Gratuity for making up the Accounts of Ex-Treasurers, which is thus described by the Commissioners of Accounts in their third Report. — "The Officers and Clerks who transact the business of the Treasurer in office, carry on also, at the same time, and finally make up the accounts of the Treasurers out of office; for which extra-work they have no salary or recompence whatever, until the final account is ready to be passed; at which time it has been usual for them, by petition to the Lords of the Treasury, to obtain a reasonable allowance for their trouble; which has been paid them by virtue of a Treasury Warrant out of any money remaining in the hands of that Treasurer."

If any sums were over-paid to Seamen through mistake, and disallowed by the Auditors, they were usually deducted from the amount of this gratuity, and the remainder distributed by the Ex-Treasurer, according to the claims of each Officer and Clerk employed to make up his accounts. The sum granted depended on the amount of the monies impressed, and the period of the account; it would be difficult, however, to form any average of the advantage derived from it to persons in this office.

But the Commissioners of Accounts have recommended, in 1781, that adequate salaries, paid quarterly, should be substituted in lieu of these various emoluments, and that the accounts of the Ex-Treasurers should be speedily brought up, and further arrears prevented, the act of Parliament before-mentioned was passed in 1785, making an entire alteration in the mode of issuing money for the pay of the Navy, and requiring the annual settlement of the Treasurer's accounts: and for the further regulation of the office in 1786, a plan was presented by the Treasurer of the Navy, to his Majesty in Council, the object of which was to abolish all fees and perquisites except the odd pence, to raise the salaries in proportion, and to give weekly allowances to some of the Juniors, as an encouragement, while they actually attended; also to establish two new branches, one entitled the Accomptant's Branch, for the express purpose of bringing up the Ex-Treasurer's accounts, and preventing any arrears thereof in future; and the other, entitled the Inspector's Branch, for the purpose of preventing frauds in Seamen's wills, and Letters of Administration and Attorney, conformable to the provisions of an act of Parliament which had passed in the preceding sessions. Accordingly, at a council held at St James's, on the 9th of August, 1786, at which his Majesty was present, an order was made for adopting this plan to the following effect, viz.

" That the then Treasurer, having represented, that since the salaries in the Navy Pay Office had been settled by his Majesty King William in 1699, the business had greatly increased, and many additions had been made to the Establishment; and the office had been also regulated by a late act of Parliament founded upon the Reports of the Commissioners of Accounts, and the mode of conducting the same in many respects altered: and the said Treasurer having, after an attentive consideration, submitted, for his Majesty's approbation, an arrangement of the whole upon the principles of real economy, and consistently with the regulations made by Parliament; which is recited as follows:

Pay-master £500 per annum.

Pay Branch.

	£	s.		£	s.
Deputy Pay-master — —	400	0	1st Clerk for ship's books	180	0
Out-ports { 3 Chief Clerks, at 230l. ea.	690	0	2d do. — — —	162	3
3 second do. at 200l each	600	0	3 Assistant Clerks, at 90l. each	270	0
First Clerk in town — —	200	0	2 do. — at 80l.	160	0
Second do. — — —	180	0	2 do. — at 70l.	140	0

Navy Branch.

	£	s.
Cashier — — —	400	0
Chief Clerk — — —	250	0
Ledger Writer — — —	200	0
1st Ledger Copier — — —	162	3
2d do. — — —	90	0
2 Assistant Clerks, at 80l. each	160	0

Victualling Branch.

	£	s.
Cashier — — —	400	0
Chief Clerk — — —	230	0
Ledger Writer — — —	200	0
1st Ledger Copier — — —	162	3
2d do. — — —	90	0
Assistant Clerk — — —	80	0

Accomptant's Branch.

	£	s.
The Accomptant — — —	400	0
Chief Clerk — — —	250	0
2 Clerks at 162l. 3s. each	324	6
2 do. at 90l. — — —	180	0
2 do. at 80l. — — —	160	0
The eighth Clerk — — —	70	0

Inspector's Branch.

	£	s.
The Inspector of Wills, &c.	300	0
Assistant do. — — —	150	0
Messenger — — —	75	0

" The seven clerks at 90l. per annum to have 20s. the seven at 80l. to have 15s. and three at 70l. to have 10s. each for every week which they actually attend; the same to be certified, by the Paymaster, to the Navy Board, who are to make out bills for payment thereof under the head of additional salaries. The contingent accounts of the office to be allowed in future by the Navy Board on the certificate of the Paymaster: all fees to be discontinued except the odd pence deducted from sums paid, and no further Extra Gratuities hereafter to be allowed for bringing up the accounts of the Ex-Treasurers,

	£	s.		£	s.
Chief Conductor, per. ann.	200	0	Housekeeper	—	40 0
Three others at 150 <i>l.</i> each	450	0	Porter	—	40 0
Keeper of ship's books	140	0	Two Watchmen at 30 <i>l.</i> each	—	60 0
Messengers—5 at 75 <i>l.</i> each	375	0	Barge-master	—	8 0

" HIS MAJESTY having taken the said representation, and the proposed Establishment of the Navy Pay Office, into his royal consideration, and having received the opinion of a committee of council on the same, was thereupon pleased to approve the said proposed Establishment, and to order the Lords Commissioners of the Treasury to give the necessary directions for carrying the same into effect." And the new establishment took place accordingly, from the 9th of August, 1786.

It was in this state of the office, when it had subsisted only a few months on the new plan, that the Commissioners then recently appointed to enquire into the public offices, having just finished their enquiry into the office of the Admiralty, came to the Navy Pay Office; and the following are the most material particulars respecting the state in which they found the office, communicated by them in *their fourth Report, dated 10th January, 1788.*

The Establishment of the Treasurer of the Navy's Office consists of

A Treasurer,
A Pay-master,
Five Chief Officers at the head of as many different branches,
An Assistant in the Inspector's branch,
Thirty-six Clerks, and
Other inferior Officers.

The Treasurer does not appear to execute the duties of his office in person, but delegates powers for that purpose to the Pay-master, who accordingly conducts the business thereof: the Treasurer, however, being responsible for his conduct, and for all the money issued from the Exchequer, or that shall come into his hands by any other means.

The chief Officers and Clerks appear to be efficient, and to perform their duty in person, as do also the several inferior Officers.

The Pay-master to the Treasurer of the Navy, in consequence of powers delegated to him by the Treasurer, transacts and executes in his name, and in his behalf, all matters and things relative to the office of Treasurer of the Navy, the appointment of Officers and Clerks excepted; he presents memorials for money when wanted, receives and issues the same, certifies the receipt thereof to the respective Boards, and, at stated periods, signs and transmits to the Navy Board an account current of all the receipts and payments during such period, that the Board may have knowledge of the balances; he regulates and controuls all the accounts in this office, particularly the making up of the Treasurer's annual account; takes care that the business allotted to the clerks is performed; and

and determines in all cases of doubt or difficulty that arise: and generally has the direction of, and superintends the whole business of this office, and is responsible for the same.

The Treasurer has at present a salary of 4000*l.* a year net, in lieu of all other emoluments whatever, stationary for his own use, and a house excepted. Former Treasurers had unlimited allowances of coals and candles, which the present Treasurer has declined receiving.

The business of the five branches, of which the office at present consists, is briefly as follows:

The Pay Branch—to pay Seamen's wages and the yards.

The Navy Branch—to pay bills assigned by the Navy, and Sick and Hurt Boards.

The Victualling Branch—to pay bills assigned by the Victualling Board.

The Accountant's Branch—to bring up the accounts of the Ex-Treasurers, and to carry on and make up the account of the Treasurer in office.

The Inspector's Branch—to inspect and examine all Wills and Powers of Attorney, and to see that they are executed according to the Act of the 26th of his present Majesty, ch. 63, and to grant certificates as an authority for the payment of wages due to the parties.

The chief of the officers, called Conductors, receives and packs the money to the Out-Ports; and the other three conductors attend at each port, to count out at the pay-table on shore, or to convey on board ship the money for payments at each port. And the officer called Keeper of Ships' Books. &c. attends in like manner the payments in London.

The salaries of the Pay-master, and of the other officers and clerks, are as stated in the Order in Council of the 9th of August, 1786, except that all salaries of above 100*l.* are reduced $7\frac{1}{2}$ per cent. by the sixpenny and shilling duties, and all under 100*l.* and above 50*l.* are reduced $2\frac{1}{2}$ per cent. by the sixpenny duty.

The following table will shew the comparative net receipts of the several officers upon the old and new establishments, according to the particulars stated in the Reports of the Commissioners of Accounts in 1781, and of the Commissioners of Enquiry in 1788.

TREASURER OF

Former Establishment

	Net Receipt.		
	1780.		
	£	s.	d.
Treasurer	1850	0	0
With profits before stated from use of money.			
Paymaster	462	10	0

Present Establishment
commenced 9th Aug. 1786.

	Net Sal.		
	£	s.	d.
Treasurer	4000	0	
Pay-master	462	10	
With a house and stationary.			
With a house, coal, candle & stationary.			

PAY BRANCH.

	Net Receipt.				Net Salary.			Allow.	Odd Pence
	1780.							for Attend.	
	£	s.	d.		£	s.	d.	£	s.
Chief Clerk	305	5	10	now filed Dep. Pay-ma.	370	0			
2d ditto	351	1	2	Ch. Clks. at { Plymouth	212	15			
3d ditto	149	11	0		212	15			
4th ditto	350	8	10½		212	15			
5th ditto	432	5	9	2d Clks. at { Plymouth	185	0			
6th ditto	305	12	2		185	0			
7th ditto	47	2	9		185	0			
8th ditto	432	5	9	Pay-clks. in town { 1st	185	0			
9th ditto	245	11	7		2d	166	10		
10th ditto	178	2	0		1st	166	10		
11th ditto	322	8	10½	Clerks for making { 1st	150	0			
12th ditto	101	6	6		2d	150	0		
13th ditto	178	2	0		3d	87	15	52	0
14th ditto	87	19	6	Assistant Clerks. { 4th	87	15	52	0	
15th ditto	61	12	6		5th	78	0	39	0
16th ditto	61	12	6		6th	78	0	39	0
					7th	68	5	26	0
						68	5	26	0

There were two clerks less in this branch, and 2 more in the Cashier's branch than on the New Establishment.

CASHIER'S BRANCH.

Chief Clerk	249	4	0½	Cashier	370	0	
2d ditto	187	11	0	Chief Clerk	231	10	
3d ditto	161	5	6	Ledger Writer	185	0	
4th ditto	68	9	6	Ledger Copier	150	0	
5th ditto	55	14	4½	2d ditto	87	15	52 0
6th ditto	171	4	0½	Assistant to Cashier	78	0	39 0
7th ditto	72	12	6	Do. to Chief Clerk	78	0	39 0
8th ditto	61	13	0				
9th ditto	71	5	2				

VICTUALLING BRANCH.

Cashier	202	17	9	Cashier	370	0	
Chief Clerk	110	7	3	Chief Clerk	212	15	
2d ditto	84	12	6	Ledger Writer	185	0	
3d ditto	70	19	0	Ledger Copier	150	0	
4th ditto	76	17	0	2d ditto	87	15	52 0
5th ditto	46	2	8	Assistant to Cashier	78	0	39 0

{ Odd pence after 50l. a year.

THE NAVY'S OFFICE.

Former Establishment.

Present Establishment.

Net Rec.			Net Salar.		
1780.			£ s. d.		
Conductors	1st	128 2	Chief Conductor	185	0 0
	2d	128 2	refid. in London.	138	15 0
	3d	128 2	Conduc. { Plym.	138	15 0
			at { Portsm.	138	15 0
			{ Chatham	138	15 0
Taxes on the Sal. of the Trea. & Pay-master.					
187 10					
Taxes on other Sal.					
25 0					
Total amount in 1780.					
8150 10 0					

Of which 6545*l.* 4*s.* 8*d.* consisted of salaries and allowances paid by the public, and 1605*l.* 5*s.* 4½*d.* of perquisites received from individuals.

ACCOMPTANT'S BRANCH.

			£ s. d.			Allowa. for Attend.	
No branches of the nature of these two existed previous to the new Establishment in August 1786.	The Accomptant		370	0	0		
	Chief Clerk		231	10	0		
	Second do.		150	0	0		
	Third do.		150	0	0	£	
	Fourth do.		87	15	0	52	0
	Fifth do.		87	15	0	52	0
	Sixth do.		78	0	0	39	0
	Seventh do.		78	0	0	39	0
Eighth do.			68	5	0	26	0

INSPECTOR'S BRANCH.

Inspector	277	10	0
Assistant do.	138	15	0

Officers attendant on the Navy Pay Office.

		£	s.	d.	} With Christmas Gratuities.
Keep. of ship's books, &c.		129	10	0	
There were probably inferior officers of this description on the old establishment, but none are included in the descrip- tion of this office given by the Commissioners of Accounts in 1781.	1st Messenger	73	2	6	
	2d do. —	73	2	6	
	3d do. —	73	2	6	
	4th do. —	73	2	6	
	5th do. —	73	2	6	
	6th do. —	73	2	6	
	House-keeper	40	0	0	
	Porter	40	0	0	
	1st Watchman	30	0	0	
	2d ditto	30	0	0	
	Bargemaster	8	0	0	

Amount of the shilling and fix-py. duties on the salaries to be added here, because deducted above } 580 10 0

Total 13,128 15 0

Amount of allowances for attendance (as particularized in the 3d. col.) when the whole are earned } 715 0 0

N.B. The Profits derived to the *Treasurer*, under the former Establishment from the use of large sums of public money in his hands, made his income equal, if not much superior, to what it is by the new Establishment.—The *Accountant's Branch*, though new, is not wholly an increase of expense to the public; because considerable gratuities were granted at the end of every *Treasurer's* out of the balance due to the public, in favour of certain Clerks, for the duty, which in all future cases will be done in this branch.—The *Inspector's Branch* being for the prevention of frauds in seamen's wills and Letters of Attorney, the public is abundantly reimbursed in another shape for the expense of this institution.

The stationary of this office is supplied by patent, and the
Expense thereof, in the year 1784, was — — £ s. d.

504 15 0

The incidental Charges for the Year 1784 were as follow :

For new-year's gifts to the Treasury and Exchequer	—	—	—	236	15	6
For privy seals and warrant	—	—	—	136	1	0
Fees at the Exchequer	—	—	—	1950	9	3
To porters at Treasury and Exchequer	—	—	—	43	10	0
Coach-hire, cartage, &c.	—	—	—	110	7	9
Carriage and waterage expenses in guarding and conducting money to the several out-ports, and for money-bags, &c.	—	—	—	1028	12	7
Postage	—	—	—	384	14	6
Messengers, errands, watching and warding	—	—	—	444	2	0
Coals and candles	—	—	—	438	13	0
Land and Window Tax	—	—	—	73	0	0
Parish taxes, and for Thames and New-river water	—	—	—	84	1	2
Clothing barge crew	—	—	—	43	13	4
Petty expenses	—	—	—	144	4	9
				£	5118	4 10

Which sum, and the amount of the stationary being added to the fixed salaries and allowances for attendance, make the whole sum payable for the Navy Pay Office for one year

19,466l. 14s. 10d.

which comprizes the whole expense of the department, excepting the odd pence (supposed to amount to about 600l. in time of peace, and to 1200l. and upwards in time of war) not paid by the public, but accruing out of sums due to individuals.

NAVY OFFICE.

THE following Account of the *ancient State of the Naval Departments* is given in the *Fifth Report of the Commissioners of Enquiry*, dated the 14th of February, 1788.

The first establishment of a Royal Navy Office was in the reign of King Henry VIII. who appointed certain officers, under the title of Principal Officers of his Navy, to manage the civil branches thereof, under the Lord High Admiral; but those Officers had no positive instructions for their guidance in the execution of their duty, until the reign of King Edward the VI. when certain ordinances were issued for the conduct of the officers entrusted with the management of the marine affairs; which ordinances form the basis of all the future instructions given for the conduct of the officers to whom the management of the civil branch of the Navy has been committed. The officers at that time appointed to this duty were the Vice Admiral of the Fleet, the Master of the Ordnance, the Surveyor of marine Causes, the Treasurer, the Comptroller, the General Surveyor of the Victualling, the Clerk of the Ships, and the Clerk of the Stores; who were directed to meet once a week at the office on Tower-hill, to consult together for the good order of the Navy, and to report their proceedings once a month to the High Admiral: particular duties were also allotted to each member.

The affairs of the Navy appear to have continued under the management of such officers until the time of King James I. who, in the sixteenth year of his reign, issued a commission, under the Great Seal, to Sir Thomas Smith and others, to inquire into frauds and abuses which had been committed in the Navy, with power to remedy the same, and to manage, settle, and put the affairs of the Navy into a right course.

This commission was determined upon the demise of King James I. in 1625, when his successor King Charles I. issued a new commission to the same persons. By this commission the offices of the Comptroller and Surveyor were suspended during its continuance; and the same continued in force until the year 1628, when it was made void by a new commission, restoring the management of the affairs of the Navy to the ancient principal officers established in the reign of King Edward VI; but between

tween this time and the breaking out of the civil war, several commissions appear to have been issued for regulating and settling the affairs of the Navy, during the continuance of which the functions of the original principal officers were always suspended.

Upon the restoration of King *Charles II.* his Majesty constituted a Navy Board by commission under the Great Seal, consisting of the Treasurer, Comptroller, Surveyor, and Clerk of the Navy, who were styled Principal Officers; to whom, on the 4th of July, 1660, three commissioners were added, to assist the said principal officers in the management of the affairs of the Navy.

In January, 1661, the Duke of York, then Lord High Admiral, established certain instructions now in use for the conduct of the four principal officers; the other three, being commissioners at large, had no particular line of duty allotted to them, until the year 1666, when one of them was directed to take upon him so much of the Comptroller's duty as related to the examination and controul of the Treasurer's accounts; another, that part which related to the Victualling accounts; and in the year 1671, the third Commissioner had that part of the Comptroller's duty, which related to the examination and controul of the Store-keeper's accounts, assigned to him; which, with the addition of one Commissioner at large, is the present arrangement of the Navy Board.

Thus it appears that the constitution of this Board, and the relative duty of its members, have undergone very little alteration (except the occasional variation of the number of Commissioners from seven to ten) for upwards of a century, notwithstanding the great increase of the Navy; and that the duty then prescribed to the principal officers and Commissioners remains nearly the same at this day.

In the same Report the modern State of the Navy Office is thus described:

The establishment of the Navy Office consisted, at the time of this enquiry, (viz. in 1787) of

Eleven Commissioners (exclusive of the Treasurer)
 An Assistant to the Clerk of the Acts,
 Two Assistants to the Surveyor,
 A Store-keeper of Slops,
 One hundred Clerks,
 And other inferior Officers.

The Treasurer is not included in the last patent granted to the Navy Board, but provision is made therein for his acting as a member of the Board, when he thinks fit to attend; of the eleven commissioners seven are resident in London; the other four are specially appointed to reside individually at the Dock-yards at Chatham, Portsmouth, Plymouth, and Halifax in North America.

The

The duty of the Navy Board is, under the direction of the Lords Commissioners of the Admiralty, to consult and advise together, how to transact, to the best advantage, all affairs tending to the well-being and regulation of the Civil Establishment of his Majesty's Navy, and all the subordinate instruments thereof, wherein they are to proceed by common council, and agreement of most voices; to make contracts for naval stores of every kind, and attend to the proper distribution thereof; to prepare all estimates for the expense of the Navy; to direct all monies for naval services into the Treasurer's hands, and to examine and certify his accounts for the expenditure thereof.

The seven Commissioners resident in London, who properly compose the Navy Board, are,

The Comptroller,
The Surveyor,
The Clerk of the Acts,
The Comptroller of the Treasurer's Accounts,
The Comptroller of the Victualling Accounts,
The Comptroller of the Storekeeper's Accounts,
One Extra Commissioner.

Besides the general duty of these Officers, as Members of the Navy Board, they have each, as their titles import (except the Extra Commissioner) special duties, of which an abridged account is here given, the particulars thereof detailed in the report upon this office not being sufficiently interesting for a recital at length in this place.

The Comptroller—to preside at, and prepare matter for the discussion of the Navy Board; to conduct the general business that comes before it; to superintend the offices particularly committed to his charge, viz. the office for bills and accounts, domestic and foreign, and that for the payment of seamen's wages; to controul the payment of half-pay at the Navy Pay Office, the payment of artificers and labourers at Deptford and Woolwich yards, and of the ships paid off at these ports; besides visits to the yards, attendance at the Admiralty and other offices in town, and general superintendence of all the branches of the Navy office. The Comptroller's duty originally extended to the Treasurer's accounts, both naval and victualling, the Store-keeper's accounts, the Ticket Office, and the payment of all wages, till separate Comptrollers for these branches were appointed in 1666 and 1671.

The Surveyor—to survey, or examine reports of surveys taken of ships, to attend to the repairs thereof, or the building of new ships, and providing stores for the same. To examine all demands for stores at home, or accounts of stores purchased abroad, with other articles of business of a similar nature. His two assistants superintend the repair and building of ships by contract in the merchants' yards, and draw up reports returns and estimates, on all business in the Surveyor's department carried on there, or in the several dock yards.

The Clerk of the Acts—to conduct the correspondence of the Board, forward all orders to dock-yards, take care of the papers, journals, and log-

books, prepare contracts and securities, accept bills drawn on the Board, make out impress bills, widows and orphans' bounty-bills, warrant-officers' appointments, navy officers' certificates, with other duties of a similar nature.—He is, in short, Register and Accomptant to the Navy Office; and his Assistant acts as Secretary to the Navy Board, and has of late been known by that appellation.

The Comptroller of Treasurer's Accounts—to check the Treasurer's accounts for naval and sick and hurt services; to examine the accounts sent by the Treasurer half monthly, and prepare a monthly account current, shewing the balance in his hands on each head of service; to prepare the annual estimates for the Ordinary of the Navy, and account of Navy debt: to check sub-accomptants, to make out daily lists of bills assigned on the Treasurer, and to prepare assignments. It is also a part of his duty to superintend the Ticket Office, where the accounts of the numbers of Seamen and mariners are made up, and the various payments made by list and signed tickets are adjusted; where likewise bond tickets are made out to supply the loss of originals; and certificates of various kinds are granted to officers and men, in cases which require them. He has likewise the joint superintendence* of the Slop Office, where the slops received from the Contractors are inspected, and certificates for them granted, if approved; and where Store-keepers and Purfers' accounts are examined, and all other matters relative to this branch of business are transacted.

The Comptroller of Victualling Accounts—has the same duty with respect to the Treasurer's Victualling accounts, as the preceding Commissioner has with respect to the naval and sick and hurt accounts. Besides which he attends in his turn the payment of ships and recalls in London, and of the yards at Deptford and Woolwich.

The Comptroller of Store-keeper's Accounts—To see that the accounts of stores in the different yards are properly kept, to check the receipt and issue of them, and be able to give information, when called upon, of the quantity in hand of all the different kinds of stores; which consist of the various articles and materials necessary for the construction and equipment of ships. It is now likewise a part of his duty, jointly with the Comptroller of the Treasurer's accounts, to superintend the Slop Office,* and check the accounts of the Store-keeper and Accomptant in that office. Besides which, he takes his turn of attending payments in London, and in the neighbouring yards.

The Extra Commissioner—has no particular branch of business allotted to him, but his usual employment has been to examine journals, certificates, log-books, cases of run men, musters, returns, reports, and accounts of cordage; also to attend examinations of Midshipmen for Lieutenancies; and, in his turn, the payments in London and in the neighbouring yards.

The attendance of the Comptroller of the Navy is constant and unremitting, as is also that of the Assistant to the Clerk of the Acts, who officiates as Secretary to the Board. The other commissioners of the Navy attend in general daily, as do likewise the Assistants to the Surveyor of the Navy, as well as the Store-keeper of the Slop Office,

From

* So in 1787, but since otherwise.

From the great increase of business since the original constitution of the Navy Board, several parts of the personal services allotted to the Commissioners are now unavoidably left to be conducted by the chief and other Clerks in each department; amongst others, the strict investigation and examination of accounts, which, from the extension of the service, are not only multiplied in number, but immensely in amount; the voluminous and extended correspondence, together with the direction of the whole, and the execution of a part, occupying the whole time of the Principals.

Till a few years past, the only salary which the Commissioners of the Navy enjoyed was 500*l.* a year, reduced by the shilling and sixpenny duties to 462*l.* 10*s.* But, in February 1779, the Treasury Board having desired the Commissioners of the Navy to undertake the business of the Army Victualling, an additional salary or allowance of 300*l.* each per annum was given them for this service. They have likewise an allowance of 80*l.* a year each for house-rent; and when the Comptroller or other Commissioners visit the yards, they receive 1*l.* 15*s.* a day for travelling expenses, and 2*l.* a day when attending payments there: and when they attend payments in London, they receive 13*s.* 6*d.* a day for coach-hire. The amount of their several receipts is shewn by the following table.

NAVY BOARD.		Salaries.	Additional Salaries & Allow.	Total.	Deductions.	Net Receipt in 1784.
Comptroller of the Navy.		500 0	494 0	994 0	43 10	950 10
Surveyor of the Navy —		500 0	470 0	970 0	43 10	926 10
Clerk of the Acts — —		500 0	380 0	880 0	43 10	836 10
Comptr. of Treasur. Accounts		500 0	380 0	880 0	43 10	836 10
Comptr. of Victual. Accounts		500 0	380 0	880 0	43 10	836 10
Comptr. of Store-keeper's Ac.		500 0	380 0	880 0	43 10	836 10
Extra Commissioner — —		500 0	380 0	880 0	43 10	836 10
Assitant to the Clerk of the Acts, officiating as Secretary to the Board.		300 0	849 0	1149 6	22 10	1126 16
			Including moiety of Clerk's fees			

Besides the above, the Commissioners have coals and candles for their own use, not to exceed 90*l.* a year; and receive premiums on the appointment of Clerks in their respective offices, by very long usage, which has of late produced to the Comptroller about three hundred guineas annually, and to the Clerk of the Acts about 160*l.* per annum; but to others a very inconsiderable sum, as they have had much fewer vacancies to fill up.

As a further compensation to the Comptroller for the superior duties of his station, he is permitted to retain his half pay as a Captain in the Navy, amounting annually to 180*l.* the usual affidavit being dispensed with by King's warrant.

COMPTROLLER'S

The Comptroller of the Navy has under his charge two offices, one for bills and accounts, and the other for seamen's wages. The accounts are divided into domestic and foreign: and four clerks of the Bills and Accounts Office have the separate charge of the foreign accounts, but continue on the same establishment with the others,

In the Bills and Accounts Office, all accounts are examined, and bills made out relative to the following heads, viz. the Yards, Manning of the Navy, Contracts for Stores and Services, Transports, Disbursements of Admirals, and other naval commanders at home and abroad, Contingencies of Admiralty, and various other articles of the like nature; also for the pay of the whole civil Establishment of the Navy.

Comptroller's Office for Bills and Accounts.

	Salaries and Allowances.			Fees and Gratuities.			Total.			Deduct.			Net Receipt.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Chief Clerk	240	0	0	1737	0	6	1977	0	6	10	10	0	1966	10	6
2d	170	16	0	601	4	6	772	0	6	7	10	0	764	10	6
3d	100	0	0	68	15	0	168	15	0	2	10	0	166	5	0
4th	80	10	0	166	9	0	246	19	0	1	10	0	245	9	0
5th	70	10	0	68	15	6	139	5	6	1	10	0	137	15	6
6th	63	10	0	138	17	0	202	7	0	—	—	—	202	7	0
7th	50	—	—	—	—	—	50	0	0	—	—	—	50	0	0
Clerks	8th	70	10	83	7	0	153	17	0	—	—	—	153	17	0
9th	50	—	—	0	17	0	50	17	0	—	—	—	50	17	0
10th	50	—	—	19	2	0	69	2	0	—	—	—	69	2	0
11th	53	10	0	12	18	0	66	8	0	—	—	—	66	8	0
12th	53	10	0	5	5	0	58	15	0	—	—	—	58	15	0
13th	50	—	—	0	2	6	50	2	6	—	—	—	50	2	6
14th	53	10	0	—	—	—	53	10	0	—	—	—	53	10	0
15th	53	10	0	—	—	—	53	10	0	—	—	—	53	10	0
Extra	1st	50	—	—	—	—	50	0	0	—	—	—	50	—	—
Ditto	2d	53	10	—	—	—	53	10	0	—	—	—	53	10	0
Temporary do.	55	12	6	—	—	—	55	12	6	—	—	—	55	12	6

OFFICES.

In the Seamen's Wages Office, a check is kept upon the wages due to all officers and men belonging to ships and vessels in sea pay : quarterly estimates thereof are made out ; Clerks are deputed to attend the payments ; and to assist in making up ship and yard books, half-pay lists, &c. The accounts of men borne on each ship, and of the Officers and Servants allowed to each, and of sick men on shore, are examined and adjusted : sundry lists, such as of Officers' annual Pay, Half-pay, Arrears, Claims, Defalcations, &c. are kept here ; entries are made out of the Clerk of the Cheque's musters ; a Hurt Book is kept of the pensioners at Chatham, and their particular hurts ; also books of the payment of such pensioners ; and a check is kept upon the Navy Pay Office of all abatements made upon ship and yard books for the use of the said chest.

Comptroller's Office for Seamen's Wages.

	Salaries and Allowances			Fees and Gratuities.			Total.			Deductions.			Net Receipt.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Chief Clerk,	309	4	0	101	16	0	411	0	0	15	0	0	396	0	0
2d	159	4	0	192	6	0	351	10	0	—	—	—	351	10	0
3d	178	2	0	—	—	—	178	2	0	—	—	—	178	2	0
4th	80	0	0	—	—	—	80	0	0	—	—	—	80	0	0
5th	50	—	—	15	0	0	65	0	0	—	—	—	65	0	0
6th	177	15	0	—	—	—	177	15	0	—	—	—	177	5	0
7th	159	4	0	—	—	—	159	4	0	—	—	—	159	4	0
8th	159	4	0	—	—	—	159	4	0	—	—	—	159	4	0
9th	178	2	0	—	—	—	178	2	0	—	—	—	178	2	0
10th	164	1	0	2	0	0	166	1	0	—	—	—	166	1	0
11th	178	2	0	—	—	—	178	2	0	—	—	—	178	2	0
12th	77	13	0	5	5	0	82	18	0	—	—	—	82	8	0
13th	66	2	0	5	5	0	71	7	0	—	—	—	71	7	0
14th	55	19	0	5	5	0	61	4	0	—	—	—	61	4	0
15th	51	0	0	—	—	—	51	0	0	—	—	—	51	0	0

Surveyor's Office.

The principal Business of this and the remaining Departments may be collected by adverting to the account before given of the special duty of each Commissioner.

		Salaries and Allowances		Fees and Gratuities		Total.		Deductions		Net Receipt.	
		£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Assistants	1st	300	0 0	50	0 0	350	0 0	26	5 0	323	15 0
to surveyor	2d	200	0 0	30	0 0	230	0 0	17	5 0	212	15 0
Chief Clerk		110	0 0	573	11 8	683	11 8	2	10 0	681	1 8
Clerks	2d	70	—	01	19 6	371	19 6	1	15 0	370	4 6
	3d	60	—	77	0 0	137	0 0	1	10 0	135	10 0
	4th	50	—	—	—	50	0 0	—	—	50	0 0
	5th	50	—	28	15 6	78	15 0	—	—	78	15 6
	6th	50	—	22	1 0	72	1 0	—	—	72	1 0
	7th	50	—	9	1 6	59	1 6	—	—	59	1 6
	8th	50	—	—	—	50	0 0	—	—	50	0 0

Clerk of the Acts' Office.

		Salaries and Allowances		Fees and Gratuities.		Total.		Deductions		Net Receipt.	
		£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Chief Clerk		180	0 0	649	6 0	829	6 0	2	10 0	826	16 0
Clerks	2d	140	0 0	63	4 9	203	4 9	10	0 0	193	4 9
	3d	70	0 0	114	0 0	184	0 0	10	0 0	174	0 0
	4th	60	0 0	124	13 6	184	13 6	—	—	184	13 6
	5th	70	0 0	100	16 6	170	16 6	3	0 0	167	16 6
	6th	60	0 0	74	17 6	134	17 6	—	—	134	17 6
	7th	60	0 0	54	14 0	114	14 0	—	—	114	14 0
	8th	60	0 0	80	0 0	140	0 0	—	—	140	0 0
	9th	55	5 0	42	8 9	97	13 9	—	—	97	13 9
	10th	50	0 0	—	—	50	0 0	—	—	50	0 0
	11th	50	0 0	—	—	50	0 0	—	—	50	0 0
	12th	51	1 0	—	—	51	1 0	—	—	51	1 0
	13th	50	0 0	0	10 6	50	10 6	—	—	50	10 6
	14th	50	0 0	0	10 6	50	10 6	—	—	50	10 6
15 or Jun. Clk.		52	0 0	0	9 6	52	9 6	—	—	52	9 6
Petition Clerk		70	0 0	45	0 0	115	0 0	—	—	115	0 0

Comptroller of the Treasurer's Accounts' Office.

	Salaries and Allowances.			Fees and Gratuities.			Total.			Deductions.			Net Receipt.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Chief Clerk	160	10	0	369	9	0	529	19	0	22	10	0	507	9	0
Clerks { 2d	125	10	0	63	15	0	189	5	0	1	15	0	187	10	0
3d	82	0	0	35	3	0	117	3	0	1	10	0	115	13	0
4th	67	0	0	28	2	6	95	2	6	—	—	—	95	2	6
5th	57	0	0	23	11	0	80	11	0	—	—	—	80	11	0

Ticket Office,

Under the Direction of the Comptroller of the Treasurer's Accounts.

	Salaries and Allowances.			Fees and Gratuities.			Total.			Deductions.			Net Receipt.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Chief Clerk	300	0	0	416	19	6	716	19	6	20	0	0	696	19	6
Clerks { 2d	200	0	0	215	1	6	415	1	6	15	0	0	400	1	6
3d	50	0	0	457	2	6	507	2	6	—	—	—	507	2	6
4th	178	2	0	22	8	3	201	0	3	—	—	—	201	0	3
5th	50	0	0	62	6	6	112	6	6	—	—	—	112	6	6
6th	159	18	0	125	16	0	285	14	0	—	—	—	285	14	0
7th	178	2	0	8	1	0	186	3	0	—	—	—	186	3	0
8th	178	2	0	—	—	—	178	2	0	—	—	—	178	2	0
9th	178	2	0	—	—	—	178	2	0	—	—	—	178	2	0
10th	162	14	0	80	0	0	242	14	0	—	—	—	242	14	0
11th	119	13	0	8	0	0	127	13	0	—	—	—	127	13	0
12th	50	0	0	113	11	0	163	11	0	—	—	—	163	11	0
13th	178	2	0	1	6	6	179	8	6	—	—	—	179	8	6
14th	50	0	0	127	10	0	177	10	0	—	—	—	177	10	0
15th	84	7	6	163	11	0	247	18	6	—	—	—	247	18	6
16th	50	0	0	85	0	0	135	0	0	—	—	—	135	0	0
17th	55	15	6	31	5	0	87	0	6	—	—	—	87	0	6
18th	50	0	0	55	0	0	105	0	0	—	—	—	105	0	0
19th	50	0	0	21	15	6	71	15	6	—	—	—	71	15	6
20th	50	0	0	113	15	0	163	15	0	—	—	—	163	15	0

Comptroller of Victualling Accounts' Office.

	Salaries.	Fees and Gratuities.	Total.	Deductions	Net Re- ceipt.
	£ s. d.		£ s. d.		£ s. d.
Chief Clerk	100 0 0	— — —	100 0 0	2 10 0	97 10 0
2d do.	50 0 0	— — —	50 0 0	— — —	50 0 0
3d do.	50 0 0	— — —	50 0 0	— — —	50 0 0

Comptroller of Store-keepers' Accounts' Office.

	Salaries.	Fees and Gratuities.	Total.	Deductions	Net Re- ceipt.
	£ s. d.		£ s. d.		£ s. d.
Chief Clerk	100 0 0	7 15 0	107 15 0	2 10 0	105 5 0
2d	50 0 0	— — —	50 0 0	— — —	50 0 0
3d	50 0 0	— — —	50 0 0	— — —	50 0 0
4th	50 0 0	— — —	50 0 0	— — —	50 0 0
5th	50 0 0	— — —	50 0 0	— — —	50 0 0
6th	50 0 0	— — —	50 0 0	— — —	50 0 0
7th	50 0 0	— — —	50 0 0	— — —	50 0 0
8th	50 0 0	— — —	50 0 0	— — —	50 0 0
9th	50 0 0	— — —	50 0 0	— — —	50 0 0

Slop Office,

Conducted (under the Superintendence of one or more of the junior Com^{rs} missioners), by a *Storekeeper and Accountant*, who inspects slops, grants certificates, examines Storekeepers' and Purfers' Accounts, corresponds with those officers, &c.

	Salaries.	Fees and Gratuities.	Total.	Deductions	Net Re- ceipt.
	£ s. d.		£ s. d.		£ s. d.
Storekeeper & Accountant	200 0 0	50 0 0	250 0 0	— — —	250 0 0
Chief Clerk	100 0 0	138 8 0	238 8 0	— — —	238 8 0
2d do.	50 0 0	50 8 2	100 8 2	— — —	100 8 2
3d do.	50 0 0	67 8 6	117 8 6	— — —	117 8 6
Junior Clerk	50 0 0	— — —	50 0 0	— — —	50 0 0

Extra Commissioner's Clerks.

Stations.	Salaries and Allowances	Fees and Gratuities.	Total.	Deductions	Net Re- ceipt.
	£ s. d.		£ s. d.		£ s. d.
1st Extra Clerk	55 19 0	5 5 0	61 4 0	— — —	61 4 0
2d Extra Clerk	50 0 0	— — —	50 0 0	— — —	50 0 0

Messengers, &c. to the Navy Office.

	Salaries and Allowances			Fees and Gratuities			Total.			Deductions.			Net Re-			
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
Head Messenger	128	6	4	30	0	0	158	6	4	—	—	—	158	6	4	
Assistant Messengers { 1st	107	1	3	10	0	0	117	1	0	—	—	—	117	1	0	
2d	110	7	0	14	10	0	124	17	3	—	—	—	124	17	3	
3d	77	7	0	10	0	0	87	7	0	—	—	—	87	7	0	
Messenger to the Comp. office for seamen's wages.	139	11	6	—	—	—	139	11	6	To his Deputy.	76	11	6	36	0	0
Messenger to the Ticket Office	116	17	3	5	0	0	121	17	3	To his Deputy.	60	14	7	61	2	3
Porter - - - - -	63	13	3	1	0	0	64	14	3	14	0	0	50	14	3	
With liv. 12l. val.										To his Predecessor since dead.	30	0	0			
Housekeeper - - -	80	0	0	4	16	6	84	16	6	To her Servant.	30	0	0	54	16	6

Summary of the Salaries and other Receipts in the above Tables.

Amount of the Salaries	—	—	—	£	s.	d.
				10,849	10	0
Amount of Allowances	—	—	—	6650	10	5
Amount of Fees and Gratuities	—	—	—	9221	4	7
Total of Salaries, Allowances, Fees and Gratuities received as above by the Commissioners of the Navy, and the Officers and Clerks of the Navy Office				26,721	5	0

All the Officers, Clerks, and Messengers are efficient, and perform their duty in person, except two of the Messengers, viz. those attached to the Comptroller's Office for Seamen's wages, and the Ticket Office, who, at the time of this enquiry (1787) executed theirs by Deputy.

The Stationary for the Navy Office is supplied by contract, and amounted, in the year 1784, including that for the Yard and Slop Office to — — — — £4268 11s. 1d.

The contingent Expenses in the same year, including those of the Slop Office were as follows;

			£	s.	d.
Land Tax on Salaries	—	—	—	2387	16 0
Taxes on Buildings, &c.	—	—	—	509	2 4
Postage of Letters and Packets	—	—	—	1195	19 9
Allowances of Coals and Candles	—	—	—	1112	3 10
Making free foreign ships captured, and bought for service				1855	19 2
Removal to new Office	—	229	9	6	
Repairs of the Office	—	224	4	4	
				453	13 10
Messengers, Travelling Expenses, Porterage	—	—	—	2131	15 11
Other petty Expenses	—	—	—	607	3 8

Slop Office.

Salaries—Expense of Packers—Freight of Slops—Repair of Shoes—Cord and other Articles for Packing—	—	—	—	—	867 16 2
Postage	—	—	—	—	
					<u>11,121 10 8</u>

In the above it is observable, that the sums of 1855*l.* 19*s.* 2*d.* and 453*l.* 13*s.* 10*d.* are of a casual nature, and are only likely to occur under particular circumstances.

From the foregoing accounts it appears that the total Expense of the Navy Office, for the year 1784, amounted to

Of which 32,890*l.* 2*s.* 2*d.* was paid by the Public,
And 9,221*l.* 4*s.* 7*d.* by Individuals.

DOCK YARDS.

THERE are six principal Dock Yards in this kingdom, viz. at Deptford, Woolwich, Chatham, Sheerness, Portsmouth, and Plymouth.

The dock at *Woolwich* precedes the others in point of antiquity : ships of war had been built here before the reign of Henry VIII ; but that Prince added to the celebrity of this yard, by building here, in the fourth year of his reign, a ship of a greater magnitude than any before constructed in England, viz. of 1000 tons burthen, named by him, the *Henry Grace de Dieu*, but more commonly called the *Great Harry*. At this dock likewise were built the *Prince Royal* of 1400 tons, in the eighth of James I. and the *Sovereign Royal*, a ship of the first rate, in the 13th of Charles I. also three famous first rate ships of war, called the *Charles*, the *James*, and the *St. Andrew*, in Charles II.'s reign,

Deptford was first raised into consideration by King Henry VIII. who erected a storehouse there, and established a Guild, or Corporation, for the increase and better conducting of the Royal Navy, by charter dated the 4th of his reign, known by the name of the Trinity House. Camden, who takes no notice of Woolwich, mentions Deptford, as being, at the time he wrote (1607), a noted dock. The area of the yard has been since more than doubled. A wet dock of two acres for ships, and another of one acre and half for masts have been added. It was at this place that Peter the Great of Muscovy studied ship-building.

Portsmouth had been long celebrated for its harbour, and noted as a fortified place, before any dock was established there. The walls were originally of timber and mud ; but two towers of free stone at the mouth of the harbour were begun by Edward IV. continued by Richard III. and completed by Henry VII ; and fortifications of free stone were added by Queen Elizabeth. South-sea Castle, and the Block-house, were built by Henry VIII. who made this one of the principal rendezvous for his navy, which was attacked here by the French fleet. The dock begun here in that century (though inconsiderable at first) has been gradually improved and extended, till it has become the most complete naval arsenal in the kingdom ; and, with the advantage of the fortifications, the harbour and the roads at Spithead and St. Helens, form a most eligible station for the royal navy.

Chatham Yard owes its origin to Queen Elizabeth, who, in the second year of her reign, built a dock at a great expense on the spot beneath the church, which, in the next reign, was assigned to the office of Ordnance, and a more extensive yard was constructed, in 1622, on the adjoining bank, where it is now situated. *Gillingham* Road, on the *Medway*, just below *Chatham*, had early been a principal station for ships, and is mentioned as such by *Hollinghead*. It was on that account that *Upnor* Castle was built in the reign of Henry VIII. The establishment of the Chest for maimed seamen at *Chatham* (1588), the extensive marine barracks, and the head-quarters for the recruiting service, have, in subsequent times, added to the consequence of this place.

Sheerness had no existence till Charles II. constructed a fort by means of piles on a sand-bank, at this point of the Isle of *Sheppey*, as a more convenient barrier against the approach of the enemy than *Queenborough* castle. An alluvium of soil being soon after collected on the south side around several hulks which were run ashore there; it was deemed a proper place for the establishment of a yard on a small scale, as an appendage to that at *Chatham*, for the occasional repair and refitting of ships, without their going up the *Medway*, and for the construction of ships of lower rates. The fort was taken and dismantled by the Dutch in 1667, but was soon restored again, and is now a place of considerable strength, and celebrated for its Well, planned and executed a few years since by Sir Thomas Page, to supply what has heretofore been its chief defect—the want of fresh water. The principal inconvenience attending the yard is, that it is a thoroughfare to all persons coming into or going out of the fort; though this is less felt than it would otherwise be, from the whole place being the property of the crown.

Plymouth, though originally a small fishing town, grew into consequence from the excellence of the havens at the mouths of the *Plym* and the *Tamer*, the former of which is mentioned by the historians of the sixteenth century, as being, in their time, walled on each side of the entrance, and chained across in time of necessity, and as having a block-house on a rocky hill on the south side. At the period of the Spanish Armada it was one of the stations of the English fleet; but the dock-yard here is of later date than any of the others, having been established by King William, who began in 1691, and finished in 1693, a wet and dry dock, both of considerable magnitude. The yard is now greatly increased, and forms a small town, with a separate chapel, and has every appendage that can render it a complete Naval Arsenal.

There is a naval storehouse at *Harwich*, and ships have been occasionally built there, but it has no pretensions to the title of a Dock Yard, and is only calculated for refitting any of the King's ships, which happen to touch there, for which purpose there is a storehouse and offices belonging to it.

Deal and *Leith* in this kingdom, and *Kinsale* in Ireland, are in the same predicament, as are likewise *Gibraltar*, *Antigua*, and *Greenwich* in *Jamaica*, at each of which there are storekeepers, and at the last mentioned a master Shipwrights. But at *Halifax* in *Nova Scotia* there is a regular dock-yard, though on a small scale, established about forty years ago, and superintended by a resident Commissioner, with proper officers in the different branches.

The following account of the Establishment of the Dock Yards, and of the particular emoluments of the several officers and clerks at each, is collected from *the sixth Report of the Commissioners of Enquiry, dated 10th of March 1788*; but the description of the duties of the officers is considerably abridged, the entire detail being thought unnecessary.

The dock yards are all under the general controul and direction of the Commissioners of the Navy: those at Deptford and Woolwich are under the immediate inspection of the Navy Board, and are visited weekly by the Comptroller and Surveyor of the Navy.

The yards at Chatham, Portsmouth and Plymouth, are each superintended by a resident Commissioner, who conducts the business under the direction of the Admiralty and Navy Boards, of which latter the resident Commissioners are members: the yard at Sheerness is under the charge of the commissioner resident at Chatham.

The Establishment of each of the dock-yards consists of the five following principal officers:

- A Master, or Master's Attendant,
- A Master Shipwright,
- A Clerk of the Checque,
- A Storekeeper,
- A Clerk of the Survey;

each of whom, as well as the Commissioners resident at three of the yards, have a certain number of clerks employed under them.

There are likewise at each yard a Surgeon, a Boatswain, and a Master Porter, and at all the yards, except Sheerness, a Purveyor; likewise at all except Sheerness and Deptford, a Clerk of the Rope-yard, and a Master Rope-maker.

The

The Commissioner (at the yards where any is resident) has the superintendence of all the works carrying on in the Yard, and of the due performance of the duties incumbent on the officers and workmen therein; he controuls the payment of the ships afloat; and the payments made at the Pay Office on shore; superintends the sale of old, and the purchase of new Stores when necessary; examines and approves the entry of seamen, and the discharge of those unfit for service, also the entry of artificers, labourers, &c. for the Yard. He causes the standing orders for the good government of the Yard to be read to the Officers and Workmen quarterly, sees that the proper precautions are taken for the security of the Yard, administers the oaths for qualifying commission and warrant officers, and for receiving widows' pensions; inspects and transmits to the Navy Board the accounts of the officers of the Yard, and corresponds with the Admiralty and Navy Boards on all matters relating to the ships in port or dock, and on all occurrences in his particular department.

The Master Attendant—assists at the survey of all Boatswain's stores brought into the Yards, and inspects the works going on in the fail-loft and rigging-house; examines the state of ships arriving from sea: visits occasionally those laid up in ordinary; musters the ordinary, and makes a proper distribution of the men for the services on shore, and on board the ships in harbour; attends the launching, docking, undocking, and graving of all ships of war in the yard, the launching of King's ships built in Merchant's yards, and the surveying, valuing, and approving of such ships as are tendered to Government for purchase or hire as transports or store-ships, and reports his opinion thereon, jointly with the Master Shipwright and Clerk of the Survey.

The Master Shipwright—assists in surveying the quality of all shipwrights stores received into the Yard, and certifies the same; inspects all the Shipwrights work going on in the Yard or elsewhere, when required; attends the survey, valuation and approval of ships, tendered for service or hire, and reports his opinion thereon, jointly with the Clerk of the Survey, and Master Attendant.

The Clerk of the Cheque—keeps lists of all the Shipwrights, Artificers, and Labourers belonging to the Yard, of all the Officers, Shipkeepers, and Seamen belonging to the Ordinary, and of all the Officers and Seamen belonging to the ships in commission at the Ports; musters the Yards daily; the Ordinary weekly on board, and monthly on shore; and the ships in commission once or twice a week; makes out quarterly pay-books for the Yard and Ordinary; and transmits to the Navy Board copies of the musters of the ships in commission on their leaving the Port; and sends to the Admiralty and Navy Boards weekly accounts of them during their stay. When there are any hired transports or vessels at the Port, he musters them daily, and sends accounts thereof to the Navy Board: he surveys the quantity and quality of all stores received, and inspects and measures all works performed by contract in the yard; and, on application, makes out bills for the same: he receives for the Treasurer of the Navy the money arising from the sale of old stores, pays the contingent expenses of the Yard, of which he makes up a quarterly account.

The Storekeeper—inspects jointly with the other principal officers, all stores served into the Yard, and upon finding them of proper quality, receives and deposits them in the proper place: he signs bills for all he receives, and issues none without a warrant signed by two of the principal officers: he keeps an exact account of the receipt, issues, and remains of every article, and sends monthly accounts thereof to the Navy Board.

Clerk of the Survey—grants warrants jointly with the Master Attendant and Master Shipwright for the issue of all stores to Boatswains and Carpenters of ships of war, and keeps a charge on them for the stores received; adjusts and balances their respective accounts, and transmits fair copies thereof to the Navy Board. He surveys all rigging, sails, ground-tackle, and stores of every kind in the Boatswain's and Carpenter's charge; joins the proper officers of the Yard in making timely requisitions to the Navy Board for Supplies; also in taking surveys of all stores and materials served into the Yard, and of all works performed by contract; and in forming estimates for the ensuing year, under the heads of Extra, Wear and Tear, and Ordinary; and he transmits quarterly to the Navy Board accounts of the actual expense under each of these heads. He keeps all such further charges and accounts as are necessary to ascertain the quantity of stores in hand, and their use and value; and assists the Master Attendant and Master Shipwright in the survey, valuation, and approval of transports, and other vessels tendered for purchase or hire.

From the account here given of the special duties of the several principal officers, it appears that there are certain occasions on which they act collectively, such as in surveying and certifying stores delivered into the yard, and signing bills for the amount; the process on which occasions is as follows:

Copies of all contracts made by the board for stores are transmitted to the officers of the Yard where the stores are to be delivered: upon the delivery of such stores, it is the duty of the Master Attendant for stores in his line, and of the Master Shipwright in his line, to attend the Clerk of the Checque, Store-keeper, and Clerk of the Survey, to examine the quality and quantity thereof, their agreement or disagreement with the terms of the contract, and to enter the same in a book.

Upon the articles being received into store, the Store-keeper is to charge himself therewith, and the Clerk of the Survey is to keep a Checque charge upon him for the same: the Clerk of the Checque is to make out a bill for the amount, according to the contract which he and the Store-keeper are to sign; and the Master Attendant, or Master Shipwright, according to the description of the stores are, together with the Clerk of the Survey, to certify on the back of such bill that the stores were good, fit for the service, and agreeable to Contract, or to the warrants by which they were received; the Commissioner of the Yard is to sign his name on the front of the bill to the amount, which is written in words at length; this bill so signed and certified, is sent to the Navy Board, where it is signed by two other Commissioners, delivered

to the party, and entitles him, or his assigns, to receive the amount in due course.

Such is the progress of a Navy Bill, by which the great trust and confidence reposed in the Yard Officers will fully appear.

The attendance of the resident Commissioners is constant; they have each houses in their respective Yards, and are never absent without leave from the Admiralty. All the other officers and Clerks in the Yards are efficient, and perform their duty in person, except the Master Porter at Woolwich, the first Clerk to the Clerk of the Checque at Sheerness, and the second Clerk to the Store-keeper at Plymouth, which last officer was incapable thereof from indisposition at the time of this enquiry.

The Commissioners of the Dock-yards have not any Instructions for their Government; but the following Officers have very full and particular Instructions from the Navy Board; *viz*, Master Attendant, Master Shipwright and his Assistants, Clerk of the Checque, Store-keeper, Clerk of the Survey, Clerk of the Rope-yard, Master Rope Maker, Boatswain and Porter.

The number of Officers and Clerks in each of the Yards, and their respective receipts, will appear by the tables which will be given in the subsequent pages.

Besides the established salaries, wages, and allowances of each, the principal Officers receive certain emoluments, and their Clerks receive fees and gratuities.

The emoluments of the principal officers consist of a *house* unfurnished (except with certain articles of ship furniture which are allowed to be issued to them from the Stores); *premiums* from the appointments of Clerks; and profits from the wages of their *apprentices*: with a few other perquisites peculiar to certain Offices.

All the principal officers of the Yard, including the Master Shipwright's Assistants, and the Surgeon, Boatswain, and Porter, have houses in the Yard. All who have Clerks receive premiums on their appointment, except the Store-keepers at Portsmouth and Plymouth, who declined receiving them in consequence of an Admiralty order in May 1773, prohibiting such practice in the Store-keeper's Office: the only Officers who have apprentices, and the number allowed to each, are as follows:

Apprentices		Apprentices	
Master Shipwright	5	Master Boat Builder	2
His Assistants, each	3	Purveyor	1
Master Caulker	3	Master Rope Maker	4
Master Mast Maker	2		

The wages for these apprentices are 14d a day the first year, gradually increased every year to 2s a day the seventh year: also 4d per tide extra the

the four first years, gradually increased to 7d $\frac{1}{2}$ per tide extra in the seventh year; which being a high rate, produces a profit to such principal Officers of between twenty and thirty pounds a year from each apprentice, all of which is included under the head of emoluments in the tables which follow: these tables however do not shew the average annual receipt from the premium or appointing Clerks or taking apprentices: but except where there are many Clerks so as to produce frequent vacancies, the amount must be inconsiderable.

The chief receipt of the Master Porter arises from a tap, which he is allowed to keep for the convenience of the Yard, and his own advantage.

A considerable abuse arises in the several Yards from indulging the artificers and workmen with the perquisite of chips.

They are permitted every day at noon to carry from the Yard a bundle of chips; the quantity originally permitted was what each could carry under his arm; but of late years they have gradually raised them to their shoulders, and by that means carry double the quantity formerly allowed; it is full time to put a stop to so increasing and wasteful an evil.

The custom is for the men to leave off work perhaps half an hour before bell-ringing, for the purpose of gathering together their chips, and, even during working hours, sometimes clandestinely cut up useful timber to complete their bundles; besides this, opportunity is given for secreting valuable stores, such as copper, brass, &c.

This perquisite ought, on every account, to be abolished, and a compensation made to the artificers by an increase of wages in lieu thereof; the Officers of all the Yards are unanimous for the abolition.

In the several Home Yards the Commissioners of enquiry report, that the order, regularity, and convenience with which they found the stores in general disposed gave them the greatest satisfaction.

They however state their grounds for thinking that in the foreign Naval establishments, particularly at Antigua, great abuses prevailed in the purchases of stores, to correct which the most decisive measures were in their opinion necessary. A table of these establishments, taken from the Returns made to the Commissioners, is subjoined to the Tables of the home yards,

As the particulars given of Deptford Yard will explain the manner in which the gross profits of each officer arise, and the deductions to which they are subject, it has been thought unnecessary to add more than the net receipt at Woolwich and Sheerness; and as the detail of the receipts at Portsmouth, and deductions therefrom, are likewise given, it has been presumed, that the net receipt at Plymouth and Chatham would be sufficient, without adding the particulars at these two latter places, which would be superfluous and uninteresting from their similarity to those at the former place.

**Table shewing the Net Profits at each of the said Yards, and the particular Heads of Receipt, and Deductions therefrom at Deptford :
But those at Woolwich and Sheerness being similar are omitted.**

[illegible]

Received and repaid in taxes and other deductions as per 4th column									
Total as per 3d column 6059 4 1									
Of which there was paid by the public 3857 12 6									
by individuals 2201 11 7									
Total 2735 16 6									
Paid by Public 2401 16 6									
by Individuals 334 0 0									

+ ROPE-YARD at WOOLWICH,
Net Receipt in 1784.

{ Clerk of the Rope-yard	176	11	5
{ Clerk to Do.	81	7	6
{ Master Rope-maker	199	8	6

Total as above.

DOCK-YARDS at PORTSMOUTH, PLYMOUTH, and CHATHAM.

Table shewing the Net Profits at each of the said Yards, and the particular Heads of Receipt and Deductions at Portsmouth: but those at Plymouth and Chatham, being similar, are omitted.

PORTSMOUTH.				PLYMOUTH.				CHATHAM.			
Salaries, Wages, and Allowances.		Emoluments, Fees, and Gratuities.		Total.		Deductions.		Net Receipt, 1784.		Net Receipt, 1784.	
£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Commissioner	568 0 0	—	—	568 0 0	38 8 0	529 12 0	Commissioner	551 4 0	623 1 0	Commissioner	551 4 0
Clerks	50 0 0	101 1 6	—	151 1 6	—	151 1 6	Clerks	175 17 0	178 17 0	Clerks	175 17 0
Master's Attend.	50 0 0	—	—	50 0 0	—	50 0 0	Master's Attend.	40 0 0	113 11 0	Master's Attend.	40 0 0
do.	50 0 0	—	—	50 0 0	—	50 0 0	do.	50 0 0	40 5 0	do.	50 0 0
Clerk	251 0 0	22 16 0	22 16 0	273 16 0	18 3 0	255 13 0	Clerk	205 11 0	265 5 11	Clerk	205 11 0
Master Shipwright	245 10 0	22 16 0	22 16 0	268 6 0	17 10 0	250 16 0	Master Shipwright	205 11 0	182 19 3	Master Shipwright	205 11 0
First Assistant	40 0 0	50 0 0	50 0 0	90 0 0	—	90 0 0	First Assistant	132 0 0	107 17 6	First Assistant	132 0 0
Second do.	216 0 0	183 4 0	183 4 0	399 4 0	15 6 0	383 18 0	Second do.	344 14 0	508 14 2	Second do.	344 14 0
Clerks	100 0 0	85 0 0	85 0 0	185 0 0	2 10 0	182 10 0	Clerks	178 6 0	195 2 0	Clerks	178 6 0
Timber Measurer	100 0 0	89 8 0	89 8 0	189 8 0	2 10 0	186 18 0	Timber Measurer	97 10 8	197 10 8	Timber Measurer	97 10 8
Sawyer's Measurer	58 1 0	100 0 0	100 0 0	158 1 0	—	158 1 0	Sawyer's Measurer	164 10 8	121 17 0	Sawyer's Measurer	164 10 8
Painter's do.	55 0 0	1 0 0	1 0 0	54 0 0	—	54 0 0	Painter's do.	44 8 2	41 0 0	Painter's do.	44 8 2
Master Caulker	35 3 0	—	—	35 3 0	—	35 3 0	Master Caulker	35 0 0	169 4 0	Master Caulker	35 0 0
	49 14 6	136 5 6	136 5 6	185 15 6	7 0 0	178 15 0		152 10 6	169 4 0		152 10 6
	49 14 6	48 7 0	48 7 0	97 15 6	—	97 15 0		106 15 0	171 9 6		106 15 0
	32 12 1	3 3 0	3 3 0	35 15 1	—	35 15 0		49 5 0	168 0 6		49 5 0
	100 0 0	96 14 6	96 14 6	196 14 6	2 12 0	194 2 0		190 13 6			190 13 6

DOCK YARDS continued.

PORTSMOUTH				PLYMOUTH				CHATHAM.			
Salaries, Wages, and Allowance		Emoluments, Fees, and Gratuities.		Total.		Deductions.		Net Receipt. 1784.		Net Receipt 1784.	
£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Clerk of the Survey	206 0 0	—	—	206 0 0	15 9 0	190 11 0	Clerk of Survey	190 11 0	190 11 0	Clerk of Survey	190 11 0
1st	58 1 0	189 2 0	247 3 0	247 3 0	—	247 3 0	1st	195 8 2	146 18 6	1st	146 18 6
2d	40 0 0	112 0 0	152 0 0	152 0 0	—	152 0 0	2d	105 0 0	81 0 0	2d	81 0 0
3d	30 0 0	60 0 0	90 0 0	90 0 0	—	90 0 0	3d	30 1 0	62 0 0	3d	62 0 0
4th	30 0 0	120 0 0	150 0 0	150 0 0	—	150 0 0	4th	30 0 0	35 0 0	4th	35 0 0
5th	30 0 0	25 3 0	55 3 0	55 3 0	—	55 3 0	5th	30 0 0	—	—	—
6th	30 0 0	6 17 0	36 17 0	36 17 0	—	36 17 0	—	—	—	—	—
Purveyor	201 13 4	26 17 0	228 10 4	228 10 4	2 0 0	226 10 4	Purveyor	—	255 18 4	—	—
Deputy do.	40 0 6	95 4 6	135 5 0	135 5 0	10 0 0	125 5 0	Deputy do.	24 0 0	—	—	—
Surgeon	341 3 6	—	341 3 6	341 3 6	15 8 }	300 15 6	Surgeon	377 0 6	231 19 6	—	—
Boatwain	80 0 0	100 0 0	180 0 0	180 0 0	25 0 }	176 18 0	Boatwain	124 8 0	142 0 0	—	—
Porter	30 0 0	267 10 0	297 10 0	297 10 0	3 2 c }	177 10 0	Porter	103 0 0	71 4 0	—	—
Clerk of the Rope-y.	100 16 0	10 12 3	111 8 3	111 8 3	40 and }	108 18 3	Clerk of Rope-y.	96 12 0	97 10 0	—	—
Clerk	40 0 0	21 17 3	61 17 3	61 17 3	80 }	61 17 3	Clerk	127 14 8	71 4 0	—	—
Master Rope-maker	100 0 0	93 11 0	193 11 0	193 11 0	22 12 0	170 19 0	Master Rope-ma.	191 19 10	185 1 0	—	—
Received and repaid in taxes and other deductions as per 4th column						356 0 0	Taxes and other } Deductions	290 15 2	224 9 6	Taxes and other } Deductions	224 9 6
Total as per 3d column				8461 10 7		8461 10 7	Total	7022 14 7	6856 14 7	Total	6856 14 7
Of which there was paid by the Public				6007 4 7		6007 4 7	Paid by Public	5386 12 1	5528 18 7	Paid by Public	5528 18 7
by Individuals				2454 6 0		2454 6 0	by Individuals	1636 2 6	1327 16 0	by Individuals	1327 16 0

Other Home Establishments,
as per Return to a Precept requiring an Ac-
count thereof, but not given upon Oath.

	Net Receipt 1784.	
DEAL.	£ s. d.	
Muster-master and Naval Storekeeper	277 18 0	
Clerk	57 16 6	
HARWICH.		
Naval Storekeeper & Clk. to the Ch.	104 4 6	
Clerk	30 0 0	
LEITH.		
Naval Storekeeper	111 8 6	
Clerk	40 0 0	
KINSALE.		
Muster-master & Naval Storekeeper	143 9 4	
Clerk	30 0 0	
Received and paid in Taxes and deductions	31 15 0	
Total	826 12 4	
Paid by the Public	787 14 10	
by Individuals	38 17 6	

Naval Establishments abroad,

According to the Return made therefrom, through the Navy Board to the Commissioners of Enquiry, but the Officers (excepting only the Naval Officer of Antigua) were not examined upon Oath as in the case of the six principal Yards at Home.

	Net Salaries and Allowances. 1784.		Net Salaries and Allowan. 1784.
HALIFAX.	£ s. d.	GREENWICH in JAMAICA.	£ s. d.
Resident Commissioner	1025 0 0	Naval Officer and Storekeeper	265 0 0
Clerks	50 0 0	Clerks	80 0 0
Naval Officer and Storekeeper	40 0 0	Master Shipwright	70 0 0
Clerks to do.	434 19 6	Clerk	70 0 0
Master Attendant	139 15 8	Naval Officer, Storekeeper, and Muster-master	230 0 0
Clerk	93 6 9	Clerks	60 0 0
Master Shipwright	152 10 0		
Clerk	48 12 0	ANTIGUA.	
Clerk	311 9 0	Naval Officer, Storekeeper, and Muster-master	345 19 9
	48 18 10 $\frac{1}{2}$	Clerks	70 0 0
		Master Shipwright	50 0 0
GIBRALTAR.		Clerk	407 8 8
Naval Officer, Storekeeper, and Clerk of the Checque	210 0 0	Received and paid in taxes, by Commissioner at Halifax, and naval Officer at Antigua,	50 0 0
Clerk	60 0 0	Total paid by the Public	90 0 0
Foreman of the Yard	5s. per day		4403 0 2 $\frac{1}{2}$

No mention is made in the Return of any Fees or Gratuities received from Individuals.

In the preceding tables, where any of the Officers and Clerks had not been in office in the year 1784, the amount of their annual receipt is taken from the first complete year they were in office, and where any had not been so a complete year, the amount is estimated according to the annual Receipt of their predecessors.

By the foregoing accounts, it will appear, that the expense of the civil Establishment of his Majesty's Dock-yards for one year (1784), as far as the same could be ascertained by the Commissioners, and exclusive of all charges for ships, stores, buildings, &c. amounted to the sum of

41,274*l.* 10*s.* 3*d.*

of which 32,145*l.* 16*s.* 3*d.* consisted of salaries, wages, allowances, and emoluments paid by the public, and 9128*l.* 14*s.* of fees, gratuities, and perquisites received from individuals.

VICTUALLING OFFICE.

THE former and present state of the office for victualling his Majesty's Navy are thus described by the *Commissioners of Enquiry, in their eighth Report, dated the 17th of April, 1788.*

In former times, when the fleet was upon a small scale, the Commissioners of the Navy, in addition to other numerous and weighty concerns, managed also those of the Victualling; but, in the year 1683, the latter department appears to have been separated from the Navy Board, and constituted a distinct but subordinate establishment; one of the Members of that Board being styled Comptroller of the Victualling Accounts.

At that period the Board of Victualling consisted of four Commissioners, who were dismissed in 1689, and five others appointed in their place. In 1704, two Commissioners were added to the number. Instructions were given to them for their conduct at different times: those dated in January, 1700, remain in force at this day for the purpose of general regulation; those of 1711 and 1714, are calculated chiefly for the Establishment of departments under separate Commissioners, in the manner which we shall describe hereafter.

Each Commissioner, according to these regulations, took the chair in rotation, there having been no precedence fixed, either according to their appointment, or to their offices, until the 3d of November, 1784, when the Lords Commissioners of the Admiralty were pleased to direct that the Commissioner who superintends the branch of Accomptant for Cash, shall preside at the Board; and that the other members shall take precedence from their respective departments in the following order, viz.

Department of	Accomptant for Cash.
Ditto of	Accomptant for Stores.
Ditto of	Hoy Taker.
	Brewhouse.
	Cutting House.
	Bakehouse.
	Cooperage.

The

The commissioners are appointed by patent, and receive instruction from the Admiralty for the superintendance of the departments committed to their care, and for the regulation of their general conduct as Members of the Board.

The business of the Victualling Office is, to provide, either by contract or otherwise, all the provisions, and also certain stores required for his Majesty's Navy; arranging and distributing the whole to the several ports and places at home and abroad, as the service may require; to take care that the different provisions and stores, when so issued, be properly charged to the Agents, Store-keepers, Purfers, Masters of Transports, or others, to whom they were issued; and to compel the respective parties to pass timely and regular accounts; also to take care that all offal arising from articles manufactured be properly disposed of, all old stores sold to the best advantage, and the proceeds duly accounted for; to attend to the various checks, &c. which have been instituted for the security of the public; with other numerous and important objects, which are constantly and necessarily attached to this office.

The established articles of Victualling used in the Navy, are biscuit, beer, beef, pork, peas, oatmeal, butter, cheese, and vinegar; and the stores are casks, hoops, and bags; these are generally provided, by contracting with such persons as offer the lowest terms, either for the articles in their manufactured state; such as butter, cheese, vinegar, and bags, or for the materials, such as wheat, malt, hops, oats, oxen, hogs, staves, and hoops; from which biscuit, beer, oatmeal, salt beef, salt pork, and casks are manufactured in the storehouses at Deptford, &c. In time of war, large quantities of each species of provisions are sent abroad, as also some extra articles, such as four crout, essence of malt, molasses, and pot barley.

For the performance of such extensive and important services, it has been found necessary to constitute permanent establishments at *Deptford*, *Chatham*, *Dover*, *Portsmouth*, *Plymouth*, and *Gibraltar*; at each of which places there are regular and subordinate offices. Agents are also appointed occasionally for the like purposes, upon various parts of the coasts of Great Britain and Ireland, and also at foreign stations in the West Indies, America, India, &c. but notwithstanding the appointments just mentioned, recourse is frequently had to contracts for the victualling of his Majesty's ships upon different stations both at home and abroad; and the commanding officers of squadrons upon detached services deem it necessary to appoint Agents for supplying the ships with provisions and victualling stores; such supplies also are often provided by Purfers of single ships, touching at ports where there is neither a contractor nor agent.

For the purpose of enabling the Board of Victualling to execute the comprehensive and important duties which have been already stated, storehouses, &c. were attached to the office on Tower-hill, and similar receptacles also provided in other situations, not only for containing such provisions and stores as had been already manufactured, but also for the manufacturing of such articles as might be found necessary, from the materials purchased by the Board. The advantages resulting from those establish-

ments

ments have been ſo conſiderable as to render buildings upon a much larger ſcale neceſſary; and accordingly other erections have been, and are intended to be, conſtructed at Deptford; and a Canal into the Center of them has been propoſed. The ſtores at Deptford are connected with, and make part of, the Viſualling Office of London; and the commiſſioners attend at Deptford from time to time, for the purpoſe of ſuperintending the buſineſs of their reſpective departments; a conſiderable portion of which muſt be tranſacted at that place.

The entire ſyſtem of viſualling accounts, with all its numerous and ſubordinate branches and connexions, as well foreign as domeſtic, after paſſing through many previous checks and forms, finally centers at London in the two departments, of Accomptant for Caſh, and the Accomptant for Stores, where all vouchers, certificates, bills, accounts and affidavits, undergo farther checks, and are ſubmitted to every degree of examination which the nature of the caſe will admit: every part alſo of the buſineſs tranſacted in the ſeparate departments of the other commiſſioners muſt be brought ultimately to thoſe offices; conſequently the Accomptant for Caſh can, at all times, furniſh particulars of monies received and paid, and of what ſums are due to and from the Crown, under ſeparate and diſtinct heads; and the Accomptant for Stores can furniſh particulars of all provisions and ſtores received, iſſued, and which remain; together with the names of the ſeveral parties who originally delivered the ſame, according to contract or otherwiſe; and alſo of thoſe officers or perſons who are reſpectively charged or diſcharged for the provisions and ſtores in queſtion. And it is from thoſe materials, furniſhed to the Accomptant for caſh in the manner now ſtated, with the aſſiſtance of other documents in his poſſeſſion, that he is enabled to form the various eſtimates for viſualling his Majeſty's fleet, which, from time to time, he is about to prepare.

All officers and chief clerks are appointed by warrant from the Admiralty, and the inferior clerks by the Commiſſioner who ſuperintends the reſpective branch; the officers in general are furniſhed with inſtructions for the regulation of their conduct in the department to which they belong.

In every branch of the viſualling, where money is impreſſed to pay ſalaries, wages, or contingencies, or where money is received by any officer whatſoever for the ſale of provisions, old ſtores, &c. the accounts are not only confirmed by regular vouchers and certificates, but likewise by the oath of the party; the purport of which oath is, that the money has been duly expended or accounted for agreeably to the ſtatement of particulars which he has exhibited. Security is required from many, although not from all the officers, employed under the Board.

(The particular duties belonging to each officer are given in detail, in the Report from whence this account is taken; but being very voluminous, and not appearing of an importance equal to their length, the following outline of them is ſubſtituted in this place.)

The *fiſt Commiſſioner* has under his ſuperintendance the department of Accomptant for Caſh, where a daily register is kept of all viſualling bills; and

and where accounts undergo an examination, and bills are made out, when vouchers and explanations are satisfactory : also the departments for examining and stating of imprest accounts, for keeping a charge on the Treasurer, and for paying short allowance-money, which three departments through each, under the direction of a separate Chief Clerk, are nevertheless branches of the department of the Accomptant for Cash, to whom consequently they are subordinate. The same commissioner also superintends the offices of the Surveyor, and Clerk of the Checque, the first of which is for drawing plans, and forming estimates, and reporting upon the materials, and rates of work done ; and the latter is for mustering the workmen of the Yard, and attending the receipts and surveys of provisions and stores.

Under the *second Commissioner* are comprehended the department of Secretary, where, besides the ordinary duties, the important one of receiving tenders and drawing up contracts is transacted ; and the department of Accomptant for Stores, where a great variety of books are kept, which shew, at any period, the state of provisions, &c. in store, and the expenditure for the same : also the department for keeping a charge on purfess, and of Clerk of the Issues, the duties of which are implied by their respective titles.

The *third Commissioner* has under his direction the department of Hoy-taker, whose duty it is to examine, in conjunction with other principal officers employed by the Board, the tonnage and condition of vessels tendered upon freight, or otherwise, and to report upon every particular respecting them previous to their being hired ; to attend the loading and unloading of provisions, &c. issued for, or returning from ships, transports, and victuallers, and to keep accounts thereof, and to superintend the boys and craft belonging to the victualling Service.

The other Commissioners superintend respectively,

<i>The fourth</i>	the Brewhouse,
<i>The fifth</i>	the Cutting-house,
<i>The sixth</i>	the Bakehouse,
<i>The seventh</i>	the Cooperage ;

which departments need no description farther than to state that great variety of checks are adopted in each to secure the due performance of contracts, to prevent any waste or embezzlement of the articles in hand, to insure the regular adjustment of Accounts, and generally to prevent the abuses to which such departments would be liable from the nature of their business.

To the Office in London belong a Warder, a Deputy Warder, and Nine Messengers ; one for the Board, a second for the Port, and a third for Deptford ; three more attend upon four Offices ; and three others are attendants in common : besides which, four watchmen have been hitherto employed.

Most

Most of the Branches upon the Establishment at Deptford are different from the Victualling Offices at Portsmouth, Plymouth, Chatham, and Dover, being considered as Appendages to the Special Duty of the Commissioners in London; and the chief Officers communicate with those Commissioners individually, with respect to such Officers as relate to their respective Departments. We find, however, at the above place, an Agent Victualler, with Three established Clerks under him, and a Store Keeper, with one extra Clerk. The Office of the Agent Victualler at Deptford, although without the extensive controul or trust which is reposed in similar Offices at the Out Ports, is nevertheless of great Importance, arising from the very superior extent and magnitude of the transactions at this place.

Next to Deptford, in point of importance, is Portsmouth. The articles purchased at this Port are, Wheat, Malt, Coals, Candles, and sundry species of small stores; and contracts are frequently made by order of the Board, for Wheat and Malt to be delivered at Plymouth. The articles received from Deptford are, principally, Salt Beef and Pork, Peas, Oatmeal, Butter, Cheese, Vinegar, and Hops; some of which, such as Wheat, Malt, and Hops, are afterwards manufactured here in the same manner as at Deptford. The contract for Fresh Beef is always made in London, and the Oxen are slaughtered at this Port at the charge of the Contractor, who delivers the Four Quarters, when cold, for which he is paid by weight, the tongue being given in; and every other part of the Offal belonging to the Contractor. Some of the Tongues are distributed amongst the Admirals and Captains, according to a regulated proportion; the remainder are sold, and the money arising from such sale carried to the credit of the Offal Account. In the same Account is also included the money received for Bran, Grains, Yeast, decayed Provisions, old Staves, Hoops, and all Stores sold, and which is regularly paid to the Treasurer of the Navy, pursuant to the directions received from the Board for that purpose.

At each of the three Out-Ports there is an Agent Victualler, a Store-keeper, and a Clerk of the Checque, with Clerks and other inferior persons: At Plymouth and Portsmouth, there are, likewise, a Master Cooper and a Master Brewer; and at the latter place there is a Master Miller: but the same establishment is unnecessary at Chatham, on account of its vicinity to Deptford. The Agent Victualler corresponds with the Commissioners, receives their orders, and superintends the whole business of the Victualling Department at his particular Port.

The Agent Victualler, Store keeper, and Clerk of the Checque or Persons deputed from their respective Departments, must all join, in order to carry through any transaction whatever; so that they are mutually checks upon each other, like the principal Officers of a Dock Yard.

Every article of Provision, and of Stores, received by the Officers at the several Out Ports, is charged against them in accounts kept at London by the Accountant for Stores; and all Provisions and Stores issued by such Officers are placed to their credit respectively in the same account.

Thole

Those accounts are afterwards checked, and examined in the Office of the Chief Clerk for bringing up Accounts of Stores in Arrear.

The Bills made out by the Agent Victualler at the Out Ports, and certified by him, the Storekeeper, and by the Clerk of the Checque, are received by the Accountant for Cash, and afterwards pass through the same forms as Bills which are made out in London.

Every Agent Victualler keeps one general Account of Cash; another, stating all Monies received for Provisions, &c. sold; both of which are sent to and examined by the Accountant for Cash. A third Account, stating Money impressed to such Agent Victualler, is also transmitted to and examined by the Chief Clerk for examining and stating of Imprest Accounts. The Pay Lists for Wages are received by the Clerk of the Checque, and those for short Allowance Money in the Office of that Name. The whole of the above accounts are transmitted to London once in every three months, upon oath, and being corroborated by other documents, they collectively form a complete system of connection between the Board of Victualling in London, and the several subordinate Establishments at the Out-Ports, under every check and security which the public service can render necessary; provided that the execution of the complicated duties of that extensive department, as well in the superintendence as in the detail, be performed with fidelity and precision by the persons who are entrusted with the same.

The denominations of the Officers in the several Victualling Departments in London and the Out-Ports, &c. and the number of Clerks employed under each, will appear by the Tables hereafter given. They are all efficient, and discharge their respective duties in person, one Clerk excepted, who executes his office by Deputy.

Complaints of Frauds and Abuses in the Victualling Department at Portsmouth having been made to the House of Commons in 1783, and having produced a Report from a Committee of the House, stating such Frauds and Abuses to be of great magnitude and importance, the Commissioners of Enquiry deemed it their duty, when at Portsmouth in 1787, to examine the several parties upon oath, as they were empowered to do, but which could not be done before the Committee; and the substance of such examination, and their own opinion thereon, is stated by them, as follows, in the same order as was laid down by the above-mentioned Committee.

First Charge. "Embezzlement of His Majesty's Stores, by removing or using, the same for private advantage."

It is admitted, that some articles, amounting in the whole to Four Pounds, were taken from the Stores for the use of Individuals; but the explanation which is given in the deposition of the Officers, must remove all suspicion of any fraud or embezzlement having been intended, unless the value of the Mops and Brooms may be considered as such.

Second Charge. "Granting certificates for Stores before they had actually been received, and likewise for articles short received."

Every certificate, stating the receipt of Stores, must have the signatures of the Three Principal Officers subscribed to it. As the Business in its various Branches cannot be carried on upon the same Spot, those Officers may happen to be separated when Stores are receiving at different Places;

and in such Case the Officer who was absent will sign afterwards; but he may have signed before the Delivery, and which upon One Occasion appears to have been done. The Certificate however is of no Validity without the Signatures of all the Officers; but from the Regularity with which the Department in question is conducted, there is not the smallest difficulty in believing that no Certificate did issue at the Time specified in the Complaint, until the Stores had been actually received.

Third Charge. "Receiving of Stores which were improper in Quality, and not according to Contract."

This Charge which hath respect principally to Biscuit delivered upon Contract, is positively denied by the Persons who have been examined, and there is no Reason to doubt the Truth of their Assertions.

Fourth Charge. "Public Officers acting as Agents for Contractors."

The Deposition of the Officers will shew to how trifling an extent this practice has been carried; but, though its general principle is undoubtedly to be reprobated, it is of long standing, and has been adopted by many of the best Officers, who do not consider it as an Abuse: and it is certainly pursued to a far greater Extent in other Departments of the Naval Establishment than it has been in the Victualling Department at Portsmouth.

Fifth Charge. "Public Officers demanding and receiving exorbitant Fees."

This they peremptorily assert is not true, and their Assertion is in some Measure confirmed by the Practice of Fees being received only by Clerks, and not by Officers. But it is very probable that the Charge applies to the late Hoy-Taker in London, who actually received very exorbitant Fees, and whose Conduct in other Respects appears to have been very exceptionable; but he is no longer in the Service.

With respect to the large deficiencies stated in the Report of the Committee to have happened in 1780, all Apprehension upon the Subject would have been completely removed, if the Surplus which remained in other Quarters had been stated. To explain this Circumstance we shall select the largest Article, viz. that of Bread, the Deficiency in which, at Christmas 1780, is stated to have been Two hundred Thirty seven Thousand Two hundred and Forty-five Pounds.

In the next Quarter ending at Lady-day, 1781, there was a Surplus of Two hundred Twenty-two Thousand Three hundred and Forty-eight Pounds.

It is true, that apparent large Surplusses are equally irregular with large Deficiencies; both of which, we trust, may be prevented hereafter.

The great Abuses in the Victualling Department occur at FOREIGN STATIONS, and consist chiefly of fabricated Vouchers, Certificates, and Affidavits stating that Provisions or Stores were actually received on board, which were never in fact purchased; and that prices were paid exceeding the known value of the several articles so pretended to have been purchased, &c. all of which the Commissioners have fully detailed in their ninth Report.

The Expense of Victualling his Majesty's Fleet is provided for in the following manner, viz. Out of the sum of Four Pounds a Man per Month of Twenty-eight Days, which is voted by Parliament for the ser-

vice of the Navy, Nineteen Shillings a Man per Month are appropriated to the Victualling. A farther sum is likewise voted, under the head of Harbour Victuals, which last amounted, for the year 1786, to Thirty-three thousand Seven hundred and Ninety-five Pounds Nineteen Shillings and Two-pence, and is intended to defray the Expense of Victualling the Ships in Ordinary, and the Officers and Servants employed therein, also those employed in Navy Transports, small Yachts, &c. The Computation for Harbour Victuals is made at the rate of Sixpence per Man per Day for those employed on board the Ships in Ordinary, and of Eight-pence for the Men employed in Transports, &c. The amount of those sums collectively is never adequate to the whole expense of the Victualling Establishment; extra Services constantly occur, and old Balances are frequently demanded, and paid, although not provided for in the Estimate which is laid before Parliament; an additional charge likewise falls upon this Department, in consequence of the high prices paid for Provisions or Stores upon Foreign Stations, with other incidental Expenses, which are more or less considerable, according to circumstances, and cannot be enumerated.

Besides the Fund arising from the Money voted by Parliament, another Fund is formed of Monies produced from the sale of Offal, decayed Provisions, old Stores, &c. to which are added, Sums repaid to clear Imprests, Debts remaining due to Government upon balancing the Accounts of Purfers, &c. and in general all Monies whatsoever which are received by the Board of Victualling, except what is received directly from the Exchequer.

The Fund, under the denomination of Old Stores, is appropriated to the defraying of the Salaries and Allowances of the Commissioners, Officers, Clerks, and others, employed under the Board of Victualling, as already mentioned.

The Officers, Clerks, &c. derive an addition to the income which they respectively receive from Government, in consequence of Fees, Gratuities, Perquisites, and Emoluments, taken from Individuals. The whole of the Expense to the Public and to Individuals, with the amount of Salaries and Allowances paid to the several Commissioners, Officers, &c. and also of the Fees, Gratuities, and Emoluments, which the Officers, &c. derive from their official situations respectively, are comprized in the Tables which follow.

The Salaries and Allowances are stated together in one Column: the Gross Amount of Salaries is £12,211 2s. 4d. and of Allowances £2321 5s. 9d. All Salaries and Allowances above £50 are subject to the Sixpenny duty, and all above £100 to a duty of 1s. in the pound. The total sum paid for Taxes in the whole Victualling Departments is about Four Hundred Pounds; but other Outpayments make the total Deductions £492 15s. 11d. The Net Salaries and Allowances are given in these Tables, to avoid the necessity of a column for Deductions. The nominal salary of the Commissioners is £400 a year each, and their allowance for House Rent £65, which sums are reduced by the Taxes here described to the Net Amount stated in the Table.

In like manner, the Secretary to the Board, and the Agent Victuallers at the Out-Ports, have salaries of £200 each, which are subject to the same deductions; and the other salaries, if above £50, follow the rule above recited.

VICTUALLING BOARD

	Net Salaries.	Net Allowances.	Total Net Receipt.
	£. s. d.	£. s. d.	£. s. d.
1st Commissioner and Chairman (Branch of Accountant for Cash)	370 0 0	with a house	370 0 0
2d Commissioner and Deputy Chairman (Branch of Accountant for Stores)	370 0 0	60 2 6 for house rent	430 2 6
3d Hoytaker's Branch	370 0 0	60 2 6	430 2 6
Other { 4th Brewhouse . . .	370 0 0	60 2 6	430 2 6
Commis- { 5th Cutting House . .	370 0 0	60 2 6	430 2 6
sioners, { 6th Bakehouse . . .	370 0 0	60 2 6	430 2 6
{ 7th Cooperage . . .	370 0 0	60 2 6	430 2 6

Besides the above, the Commissioners are each allowed Coals, Candles, Turnery, Stationary, Postage of Letters, and their Expenses, when on Duty.

Secretary's Department.

	Net Salaries & Allowances.	Fees and Gratuities.	Total Net Receipt, 1784.
	£. s. d.	£. s. d.	£. s. d.
Under the Second Commissioner jointly with the other Branches afterwards mentioned. { Secretary . . .	185 0 0	150 17 10	335 17 10
{ Chief Clerk . .	97 10 0	150 0 0	247 10 0
{ Clerks . { 2d	55 5 0	100 0 0	155 5 0
{ { 3d	55 5 0	4 for three months	59 5 0
{ { 1st	50 0 0	5 16 0	55 16 0
{ Ext Clerks { 2d	50 0 0	2s. 6d. or 3s. occasionally	50 0 0
{ { 3d	52 16 0		52 16 0

Officers attendant on the Board, and Departments in Town.

	Salary and Net Receipt.	
	£. s. d.	
Board Messenger - - - -	30 0 0	{ and for Journeys not to exceed 15s. a week
Post Messenger - - - -	20 0 0	{ for Journeys & carrying Letters not to exceed 18s. a week
Messengers in common - { 1 20 0 0		{ and for Journeys not to exceed 15s. a week
{ 2 20 0 0		
{ 3 20 0 0		
Deptford Messenger, at 18s. per Week - - - -	46 16 0	
{ Warder at 15s. a Week - - -	39 with clothes.	{ allowed 1s. 6d. each for attending every other Sunday
{ Deputy at 14s. do - - -	36 8 0	
Attendants on three of the Offices, at 15s. a week each - - - -	1 39 0 0	
{ 2 39 0 0		
{ 3 39 0 0		
Watchmen, at 15s. a week each - - - -	1 39 0 0	
{ 2 39 0 0		
{ 3 39 0 0		
{ 4 39 0 0		

Officers

OFFICE FOR VICTUALLING

Under First Commissioner.

Under Second

	Net Salaries and Allowance			Fees and Gratuities.			Total Net Receipt, 1784.				Net Salaries and Allowances.				
	£.	s.	d.	£.	s.	d.	£.	s.	d.		£.	s.	d.		
Accountant for Cash	120	2	0	389	2	6	509	4	6	Accountant for Stores	111	0	0		
Chief Clerk	67	5	0	226	7	9	293	12	9	Chief Clerk	58	10	0		
Second Clerk	50	0	0	105	6	6	155	6	6	Second Clerk	50	14	0		
Third Clerk	56	6	0	55	0	0	111	6	0	Third Clerk	59	2	0		
Fourth Clerk	51	12	8	39	19	6	91	12	2	Fourth Clerk	50	0	0		
Extra Clerks	1st	54	0	2	2	0	56	2	0	Extra Clerks	1st	50	0	0	
	2d	51	8	0	2	19	6	54	7		6	2d	50	0	0
	3d	52	9	0	2	1	0	54	10		0	3d	50	0	0
	4th	51	8	0	0	0	0	51	8		0	4th	50	0	0
	5th	54	0	0	0	0	0	54	0		0				
6th	50	0	0	0	0	0	50	0	0						
Chief Clerk for examining & stating Imprest Accounts	87	16	0	275	4	8	363	0	8	Chief Clerk for examining & stating Agents and Storekeepers Accounts	97	10	0		
Clerk	58	12	8	108	14	2	167	6	10	Clerk	50	0	0		
Extra Clerks	1st	54	14	6	5	5	6	60	0	0	Extra Clerks	1st	54	18	0
	2d	58	12	8	19	16	0	78	8	8		2d	50	0	0
	3d	53	3	0	0	2	6	53	5	6		3d	50	0	0
												4th	50	0	0
												5th	50	0	0
											6th	50	0	0	
Chief Clerk for keeping a Charge on the treasurer, &c.	90	19	0	194	16	1	285	15	1	Chief Clerk for keeping a Charge upon Purfers, &c.	78	0	0		
Clerk	60	10	0	22	4	6	82	14	6	Clerk	50	0	0		
Extra Clerks	1st	60	10	0	14	6	6	74	16	6	Extra Clerks	1st	50	0	0
	2d	60	10	0	11	17	6	72	7	6		2d	50	0	0
												3d	50	0	0
Chief Clerk for paying Short Allowance Money	57	14	0	45	7	6	103	1	6						
Clerk	57	14	0	14	1	10	71	15	10	Chief Clerk for stating and balancing Purfers Accounts	97	10	0		
Surveyor	58	10	0	147	11	0	206	1	0	Clerk	50	0	0		
Clerk	50	0	0	38	8	6	88	8	6	Extra Clerk	50	0	0		
Clerk of the Checque	86	8	0	4	0	0	90	8	0	Clerk of the Issues	78	0	0		
First Clerk	71	0	0	25	4	0	96	4	0	Clerk	50	0	0		
Second Clerk	50	0	0	20	0	0	70	0	0	Extra Clerk	50	0	0		
Extra Clerk	50	0	0	0	0	0	50	0	0						

HIS MAJESTY'S NAVY.

*Commissioner.**Under Third Commissioner.*

Fees and Gratuities.			Total Net Receipt, 1784.				Net Salaries and Allow- ances.			Fees and Gratuities.			Total Net Receipt, 1784.				
£.	s.	d.	£.	s.	d.		£.	s.	d.	£.	s.	d.	£.	s.	d.		
489	0	9	600	0	9	Hoy Taker	78	0	0	54	0	0	132	0	0		
279	13	6	338	3	6	Chief Clerk	50	0	0	18	5	0	68	5	0		
168	17	6	219	11	6	Extra Clerks { 1st	50	0	0	0	0	0	50	0	0		
111	0	3	170	2	3		50	0	0	0	0	0	50	0	0		
74	12	9	124	12	9	<i>Under 4th Commissioner.</i>											
9	15	0	59	15	0	Master Brewer	202	14	3	0	0	0	202	14	3		
9	17	9	59	17	9	Clerk of the Brew- house	50	0	0	20	0	0	70	0	0		
5	2	0	55	2	0	<i>Under 5th Commissioner.</i>											
4	19	6	54	19	6	Clerk of the Cut- ting House	101	15	0	19	0	11	120	15	11		
						Clerk	54	4	0	2	4	0	56	8	0		
						Master Butcher	45	0	0	0	0	0	45	0	0		
						<i>Under 6th Commissioner.</i>											
443	18	9	521	18	9	Clerk of Dry Stores	97	10	0	0	0	0	97	10	0		
219	14	0	269	14	0	Clerk	52	2	0	12	0	0	64	2	0		
8	8	0	58	8	0	Master Miller	114	16	4	0	0	0	114	16	4		
23	10	6	73	10	6	Clerk	50	0	0	0	18	6	50	18	6		
0	0	0	50	0	0	<i>Under 7th Commissioner.</i>											
276	18	0	374	8	0	Master Cooper	80	0	0	not ex- amined.			80	0	0		
171	13	0	221	13	0	Clerks { 1st	50	0	0	7	14	10	57	14	10		
55	19	0	105	19	0		40	0	0	1	10	0	41	10	0		
						Foremen of the { 1st	113	16	5	Amount not			113	16	5		
						Cooperage { 2d	145	6	6	given			145	6	6		
86	11	0	164	11	0	Lords of the { 1st	89	10	6	Ditto			89	10	6		
53	0	0	103	0	0	Cooperage { 2d	53	17	9	Ditto			53	17	9		
0	0	0	50	0	0												

(Victualling Establishments

PORTSMOUTH. PLYMOUTH. SIMPPLY.

		Net Salaries and Allowances.			Fees and Gratuities.			Total Net Receipt, 1784.					Net Salaries and Allowances.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.			£.	s.	d.
Agent Victualler		315	17	8	0	0	0	315	17	8	Agent Victualler		368	6	5
Clerks to Ditto	1st	50	0	0	107	2	0	157	2	0	Clerks	1st	50	0	0
	2d	50	0	0	35	0	0	85	0	0		2d	50	0	0
	3d	50	0	0	0	0	0	50	0	0		3d	50	0	0
	4th	50	0	0	3	0	0	53	0	0		4th	50	0	0
Storekeeper		93	12	0	0	0	0	93	12	0		5th	50	0	0
Clerks to Ditto	1st	50	0	0	45	0	0	95	0	0	Storekeeper		93	12	0
	2d	50	0	0	3	0	0	53	0	0	Clerks	1st	50	0	0
	3d	50	0	0	0	0	0	50	0	0		2d	50	0	0
Clerk of the Checque		83	17	0	0	0	0	83	17	0		3d	50	0	0
Clerks to Ditto	1st	50	0	0	45	0	0	95	0	0	Clerk of the Checque		83	17	0
	2d	50	0	0	10	0	0	60	0	0	Clerks	1st	50	0	0
	3d	50	0	0	10	0	0	60	0	0		2d	50	0	0
	4th	50	0	0	0	0	0	50	0	0		3d	50	0	0
Master Cooper		196	13	6	0	0	0	196	13	6		4th	45	0	0
Clerk		50	0	0	20	0	0	70	0	0	Master Cooper		155	4	0
Master Brewer		275	0	0	0	0	0	275	0	0	Clerk		50	0	0
Clerk of the Brew-house		50	0	0	30	0	0	80	0	0	Master Brewer		110	0	0
		50	0	0	0	0	0	50	0	0	Clerk of the Brew-house		45	0	0
Master Miller		60	0	0	0	0	0	60	0	0					

DEPTFORD.

DOVER.

Agent Victualler		206	2	11	59	0	3	265	3	2	Agent Victualler		165	0	4
Clerks	1st	50	0	0	18	18	6	68	18	6	Storekeeper		53	9	6
	2d	50	0	0	0	0	0	50	0	0					
Junior Clerk		50	0	0	30	0	0	80	0	0	Clerk of the Checque		42	10	0
Storekeeper		111	0	0	0	0	0	111	0	0	Master Cooper		66	0	0
Clerk		50	0	0	0	0	0	50	0	0					

at the Out Ports, &c.

MOUTH.

CHATHAM.

Fees and Gratuities			Total Net Receipt. 1784.		
£.	s.	d.	£.	s.	d.
0	0	0	388	6	5
30	0	0	80	0	0
20	0	0	70	0	0
10	0	0	60	0	0
0	15	0	50	15	0
2	0	0	52	0	0
0	0	0	93	12	0
30	0	0	80	0	0
8	0	0	58	0	0
2	0	0	52	0	0
15	18	6	99	15	6
36	0	0	86	0	0
8	0	0	58	0	0
2	0	0	52	0	0
25	0	0	70	0	0
0	0	0	155	4	0
4	0	0	54	0	0
5	0	0	116	0	0
2	0	0	47	0	0

Net Sa- laries and Fees and Allowances, Gratuities.			Total Net Receipt, 1784.		
£.	s.	d.	£.	s.	d.
214	1	7	214	1	7
Agent Vi&ualler					
Clerks	{ 1st	50 0 0	45 15 0	95 15 0	
	{ 2d	40 0 0	25 0 0	65 0 0	
	{ 3d	40 0 0	0 0 0	40 0 0	
Storekeeper		93 12 0	23 15 0	117 7 0	
Clerks	{ 1st	50 0 0	22 0 0	72 0 0	
	{ 2d	40 0 0	1 0 0	41 0 0	
Clerk of the Checque		76 0 0	23 15 0	99 15 0	
Clerk		50 0 0	5 0 0	55 0 0	

GIBRALTAR.

			Table Money.		
0	0	0	165	0	4
0	15	9	54	5	3
5	4	6	47	14	6
0	0	0	66	0	0
Agent Vi&ualler . .		200	0	0	50
Clerk		60	0	0	30
Store Clerk		50	0	0	25
					75

The Commissioners not having had an opportunity of examining the Officers at Dover and Gibraltar, the Accounts of their Receipts are taken from the Returns made by them to the Precept of the Commissioners, and consequently are not upon Oath, as in the case of the other Vi&ual-ling Establishments.

The Amount of *Stationary* used at the Offices at London, Portsmouth, Plymouth, Chatham, Dover, and Gibraltar, including the allowance to the Officers at the Out Ports, £. s. d. amounted in the year 1784 to 2024 6 9½

The *Incidental Expenses* of the *Vitualling Departments* for the year 1784, were as follows;

Repairs	—	—	—	—	846	10	6½
Rents	—	—	—	—	722	5	4
Quit Rents and New River and Thames Water	—	—	—	—	75	0	8
Parliamentary and Parochial Taxes on Salaries and Buildings	—	—	—	—	3425	6	1½
Wages to Gatekeepers, &c.	—	—	—	—	284	11	
Postage and Expreses	—	—	—	—	518	14	9½
Advertisements	—	—	—	—	533	4	8
Coals and Candles	—	—	—	—	1232	5	6
Land Carriage, Meetage and Porterage	—	—	—	—	301	3	5
Allowances for extra Services, and preparing Accounts for Parliament	—	—	—	—	277	8	6
Law Charges	—	—	—	—	1826	13	2
Sundries	—	—	—	—	1799	16	1
Total	—	—	—	—	11,842	19	9½

Summary of the Whole.

Salaries and Allowances, including $\text{£}492 15 11$, paid in Taxes, &c.	—	—	—	14,532	8	2
Fees and Gratutities	—	—	—	5873	4	7
Stationary	—	—	—	2024	6	9½
Incidental Expenses]	—	—	—	11,842	19	9½

Total Expense of the Vitualling Department in 1784. $\text{£}34,272 19 3$

Of which $\text{£}28,399 14 8$ was paid by the Public;
And $5873 4 7$ by Individuals.

SICK AND HURT OFFICE.

THE Office of the Commissioners for Sick and Wounded Seamen is thus described in the *Seventh Report of the Commissioners of Enquiry*, dated the 20th of March, 1788.

It appears, by the papers in this Office, that a commission for the care of Sick and Wounded Seamen belonging to the Royal Navy, existed in the reign of King William: No record remains of the date of the institution; but it was dissolved in June 1692, and the business put under the care of the Commissioners of the Register Office, and remained so till June 1702, when a separate commission was granted by the Lord High Admiral to five persons, who were directed to provide quarters and assistance for the Sick and Wounded Seamen of the Navy, and also to provide for the security and maintenance of Prisoners of War taken at Sea, and for the care of those who were Sick or Wounded; this Establishment continued until February 1713, when a new Commission was granted to Two Members of the former Board, to bring up the arrears, and carry on the current business; this commission continued until May 1715, when the duty was transferred to Two Members of the Navy Board, in which state it continued until March 1717, when a Commissioner was specially appointed for the service, who, with the Two Members of the Navy Board, conducted the business for some time; but upon the death of One of the Members of the Navy Board, no other being appointed to this duty, it continued to be managed by the Special Commissioner and One Member of the Navy Board, until July 1740, when, on account of the War with Spain, the assistance of a Member of the Navy Board was discontinued, and a Special Commission granted to Three Persons for this service, and for the exchange of Prisoners of War. In 1745 another Commissioner was added, on account of the increase of business occasioned by the War with France, that the hospitals and prisons might be visited frequently by a member of the Board; from that time to the present it has been a distinct commission, and the number of the Commissioners has varied, as the state of the service required.

From the year 1745 to 25th March 1749, there were Four Commissioners.

From that time to the 17th April 1755, Two.

From thence to the 3d November following, Three.

From 3d November 1755 to 30th of September 1763, Four,

From thence to the 6th October 1777, Two.

From that time to the 23d June 1779, Three.

To 16th January 1781, Four.

From thence to the 30th June 1784, Five; when they were reduced to Three, the present number.

The business of accounts was under the direction of One Clerk only until the year 1760, when it was divided into two branches; namely, one

for Sick and Wounded Seamen, and another for Prisoners of War, with a Chief Clerk to each. In October 1782, it was found necessary, on account of the business running in arrear, to divide the department for Prisoners of War into two branches, one for Great Britain and Ireland, the other for Foreign Parts, and to appoint a Third Chief Clerk; in 1786 it was also found necessary to divide the department for Sick and Wounded Seamen into two branches, one for Home, and the other for Foreign Service; and to appoint a Fourth Chief Clerk, which is the present establishment.

Previous to the completion of the Royal Hospitals at Haslar and at Plymouth, it was the practice to victual not only the Sick, but the Prisoners of War, by contract, at a certain rate per man a day; but on the establishment of these Hospitals, it was judged expedient to make separate contracts for the various articles of provisions which were to be received and issued under the inspection of officers appointed for that purpose, who form part of the establishment of the Hospitals; and the same mode was adopted at all the prisons in Great Britain and Ireland. This of course multiplied accounts, and increased the business to a great degree.

The extensive operations of the Fleets abroad, during the late war, also increased the accounts of the Foreign Department so much, as rendered it impracticable to keep up the current business of those departments, much less to bring up the arrears of former times.

On the 17th December 1787, there were 269 accounts in arrear, in the different departments, the Imprests on which remaining uncleared, amount to 1,126,289*l.* 16*s.* 1*d.* Besides which there are 163 accounts still open for Imprests, granted between the 10th of June 1734, and the 31st of December 1775, the amount of which remaining uncleared, is 431,857*l.* 14*s.* 7*d.* making together the sum of 1,558,147*l.* 10*s.* 8*d.*

Many of the accounts previous to the year 1776, can never be settled: the accountants are no more, and their immediate Representatives are also dead; all Remembrance of the Transactions is gone, in so much that it is not known in the Office for what Services the Money was issued, or where it was expended. The late Accounts, unless much exertion is made, will be in the same predicament.

The Business of this Office is to provide Hospitals, Sick Quarters, Medical Assistance, Medicines, and Necessaries for Sick and Wounded Seamen belonging to his Majesty's Service; and in Time of War to provide proper Places of Confinement, Provisions, Bedding and Necessaries for Naval Prisoners of War; Hospitals, Attendance, and Medicines for the Sick and Wounded; to negotiate their Exchange, carry the same into Effect, by transporting them to the Dominions of their respective Sovereigns, and to bring back British Prisoners in Return; to pay all Expenses attending such Services; examine and pass the Accounts of all Persons employed in the Execution thereof.

The present Establishment of this Office consists of Three Commissioners, a Secretary, Four Chief Clerks, Thirteen Junior Clerks, and other inferior Officers; besides which there are Medical Assistants, and Agents, employed at different Ports and Places, at Home and Abroad.

The Duty of the Commissioners is to superintend the Whole of this Business, under the Direction of the Lords Commissioners of the Admiralty; to appoint, pursuant to Orders from their Lordships, proper Persons for the Execution thereof; to contract for, or otherwise provide, Hospitals, Sick Quarters, Prisons or Places of Confinement, Provisions, Medicines, Bedding, Slops and other Necessaries; to negotiate the Exchange of Prisoners of War, and provide Cartel Ships for transporting them to their Places of Destination; to visit the several Hospitals and Prisons occasionally, to see that no Abuses are committed, and that the standing Regulations for the good Government of such Places are properly attended to, and to hear and redress Complaints; to examine, and, if approved, to allow, all Accounts relative to this Service, and to assign Bills upon the Treasurer of the Navy for the Payment of all Charges and Expenses belonging thereto.

Their Attendance at present is Two Days in a Week, or oftener, if the Business requires it; in Time of War they generally attend Four or Five Times a Week.

Each of the Chief Clerks superintends a particular Department; namely,

- 1st. The Department for Sick and Wounded Seamen in Great Britain and Ireland.
- 2d. The Department for Sick and Wounded Seamen in Foreign Parts.
- 3d. The Department for Prisoners of War in Great Britain and Ireland.
- 4th. The Department for Prisoners of War in Foreign Parts.

Their Attendance and that of the Secretary is daily: but several of the present Clerks in this Office are inefficient.

The Table on the ensuing page will shew the number and denomination of the Officers in each Department, as well as the manner in which their income arises, and the Net Receipt of each,

The Expense of Stationary for this Office for the Year 1784 was £143 19 3 $\frac{1}{2}$

The Contingent Expenses for the same year were as follow:
viz.

	£	s	d
Ground Rent	41	16	0
King's Tax on the Office	7	16	4
Do. on the Salaries	84	15	8
Parish Taxes	30	13	2
Coals	58	10	
Candles	11	1	8
Postage inwards and outwards and Expresses	185	4	1
Parcels, inwards and outwards	31	10	4
Messages and Portage	130	1	1 $\frac{1}{2}$
Newspapers and Advertisements	24	14	0
Insurance	4	0	0
Various Small Expenses	19	11	5 $\frac{1}{2}$
Total	628	13	1

OFFICE FOR SICK AND WOUNDED SEAMEN.

BOARD.	Salaries and Allowances.	Fees and Gratuities 1784	Total	Deductions	Nett Receipt 1784
	£ s d	£ s d	£ s d	£ s d	£ s d
First Commissioner	465 0 0	0 0 0	465 0 0	34 17 6	430 2 6
Other Commis- sioners	2d. 300 0 0 3d. 300 0 0	0 0 0 0 0 0	300 0 0 300 0 0	22 10 0 22 10 0	277 10 0 277 10 0
Secretary — —	200 0 0	68 8 0	268 8 0	15 0 0	253 8 0
Clerk — —	50 0 0	6 5 6	56 5 6	0 0 0	56 5 6

Department of Sick and Hurt Seamen in Great Britain and Ireland.

Chief Clerk	100 0 0	111 10 6	211 10 6	2 10 0	209 0 6
Clerks { 2d.	50 0 0	32 0 0	82 0 0	0 0 0	82 0 0
3d.	62 0 0	0 0 0	62 0 0	0 0 0	62 0 0
4th.	50 0 0	2 2 0	52 2 0	0 0 0	52 2 0
5th.	50 0 0	2 2 0	52 2 0	0 0 0	52 2 0
6th.	50 0 0	0 0 0	50 0 0	0 0 0	50 0 0

Department of Sick and Hurt Seamen in Foreign Parts.

Chief Clerk	100 0 0	89 10 0	189 10 0	2 10 0	187 0 0
Clerks { 2d.	50 0 0	6 0 0	56 0 0	0 0 0	56 0 0
3d.	50 0 0	6 6 0	56 6 0	0 0 0	56 6 0

Department of Prisoners of War in Great Britain and Ireland.

Chief Clerk	100 0 0	92 10 0	192 10 0	2 10 0	190 0 0
Clerks { 2d.	50 0 0	2 2 0	52 2 0	0 0 0	52 2 0
3d.	50 0 0	0 0 0	50 0 0	0 0 0	50 0 0

Department of Prisoners of War at Foreign Parts.

Chief Clerk	100 0 0	5 5 0	105 5 0	2 10 0	102 15 0
Clerks { 2d.	50 0 0	10 0 0	60 0 0	0 0 0	60 0 0
3d.	50 0 0	3 3 0	53 3 0	0 0 0	53 3 0
4th.	50 0 0	2 2 0	52 2 0	0 0 0	52 2 0

Messenger	30 0 0	3 17 0	33 17 0	0 0 0	33 17 0
House Keeper	27 6 0	0 0 0	27 6 0	0 0 0	27 6 0
	at 10s. 6d. per Week		2827 9 0		

The above, added to the amount of the Stationary and Contingencies in the preceding page, will make the Total Expense of the Sick and Hurt Office, for one year (1784) £3600 2 1½

Of which 3156 19 1½ was paid by the Public,
And 443 3 0 by Individuals.

N. B. The only Officers who have allowances besides their Salaries are the first Commissioner, who has £65 per annum for House Rent, and the third Clerk in the Department for Sick and hurt Seamen in Great Britain, who has £12 for Extra Service.

OFFICES OF THE EXCHEQUER.

Preliminary Observations.

THE principal Offices of His Majesty's Exchequer having been enquired into, and reported upon by the Commissioners of Public Accounts, the only Office which appeared to them already upon a proper footing, and to require no alteration, was the Office of

The Paymasters of Exchequer Bills:

All the others included in their Reports, were, in their opinion, either such as ought to be abolished, or such as required a considerable degree of regulation. Those which they pointed out for abolition were the Offices of

The two Chamberlains of the Exchequer, and
The Usher of the Receipt of the Exchequer.

Those which they recommended should undergo regulation, were the Offices of

The Auditor of the Receipt of the Exchequer,
The Tellers of the Receipt of the Exchequer,
The Clerk of the Pells,
The Auditors of the Imprest.

Accordingly an Act of Parliament was passed in the year 1783, for abolishing the Offices of the two Chamberlains and Usher, and establishing certain regulations in the Offices of the Auditors of the Receipt, the Tellers and Clerk of the Pells; such abolition and regulations to take place in each Office immediately on the demise of the present patentees: and a further Act, passed in 1785, for vacating the Patents of the then Auditors of the Imprest, on a compensation being granted to them, and establishing a Board of Commissioners in their stead, for auditing the Public Accounts, according to certain rules and orders therein prescribed. The Office of Auditors of Imprest was therefore immediately placed upon a new Establishment, and by the decease of the Clerk of the Pells, and two of the Tellers, subsequent to the first-mentioned Act, their respective Offices have been subjected to the new regulation: the other Offices being still in the hands of the same patentees as before, remain upon the old system.

In giving, therefore, some account of these several Offices, it is intended to begin with that which has remained, and is to remain, upon its former Establishment; then to take the two which are destined for abolition; next those which are to be regulated upon the demise of the present possessors; and, lastly, those which have already undergone regulation.

As by the new constitution of the Imprest Office, the department of the Comptrollers of Army Accounts is connected therewith, a description of which is given in the Tenth Report of the Commissioners of Accounts; and as the Office of Paymaster General of the Forces has been regulated by Act of Parliament, founded on the Reports of the said Commissioners, it has been thought proper to subjoin some account of these two Offices.

PAY OFFICE OF EXCHEQUER BILLS.

The Establishment consists of three Paymasters, a Comptroller, an Accountant, a Cashier, and two Clerks, a Housekeeper, and Messenger. The Paymasters, Comptroller, and Housekeeper, are appointed by the Treasury, and the rest of the Officers by the Paymasters themselves.

The business is to pay off all the principal and interest due upon Exchequer Bills.

When public bills are to be paid off, in consequence of a Letter from the Secretary of the Treasury, a computation is made of the principal and interest due, up to the day notified by public advertisement: this computation being sent to the Treasury, a Warrant and Order are obtained by the Paymasters for the computed sum, which is accordingly paid to their account at the Bank by the Tellers, and is drawn for from time to time by any two of the Paymasters, for the payment of the said Bills; and the Exchequer Bills, when discharged, are cancelled, and kept in the Office, until sent to the Auditors of the Imprest. The Officers and Clerks are all paid by certain annual salaries, which have been the same ever since the year 1736. No Fee or Gratuity whatever is taken by any of them, except a small Annual Fee of Two Pounds Seven Shillings, allowed the Accountant for making up his Year's Account.

	Salaries.			Gratuity.			Total.			Taxes paid thereout.			Net Receipt 1780.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Pay Masters	283	6	8	0	0	0	283	6	8	34	3	4	249	3	4
	283	6	8	0	0	0	283	6	8	34	3	4	249	3	4
	283	6	8	0	0	0	283	6	8	34	3	4	249	3	4
Comptroller	350	0	0	0	0	0	350	0	0	41	10	0	308	10	0
Accountant	150	0	0	2	7	0	152	7	0	0	0	0	152	7	0
Cashier	80	0	0	0	0	0	80	0	0	0	0	0	80	0	0
Clerks	60	0	0	0	0	0	60	0	0	0	0	0	60	0	0
	50	0	0	0	0	0	50	0	0	0	0	0	50	0	0
Housekeeper	40	0	0	0	0	0	40	0	0	0	0	0	40	0	0
Messenger	40	0	0	0	0	0	40	0	0	0	0	0	40	0	0
							1622	7	0						

The contingent Expenses for the Year ending April 5th, were,

Advertisements	—	6	4	6
Extra Clerks	—	24	15	0
Imprest Rolls, Warrants, and Orders	—	64	8	6
Fees for preparing and passing Accounts	—	67	3	0
Bill for Turnery, &c.	—	7	6	7

169 17 7

Total Expense of this Office 1792 4 7 paid entirely by the Public.

OFFICE OF CHAMBERLAINS OF THE EXCHEQUER.

The business of this Office is on the Receipt Side to strike Tallies, as an acquittance to persons paying money into the Exchequer; and on the Court Side to receive and keep the Counterparts or Foils till an account is brought to be justified. By the Act 23 Geo. III. c. 82 (before alluded to) this Office is to be abolished on the demise of the present possessors; and instead of the Tally now in use, there is to be substituted an indented Checque Receipt, to be made out by the Officer of the Clerk of the Pells.

One of the Keys to the Teller's Chest, the Standard Weights and Measures, and the Standard Pieces of Gold and Silver, have hitherto been kept in this Office; but, upon such an abolition taking place, the custody of them is to be transferred from the Chamberlains to the Auditor of the Receipt of Exchequer.

	Net Salaries and Allowances.	Shares of Fees and Gratuities.	Net Receipt 1780.
Senior Chamberlain	£. s. d. 58 16 10	£. s. d. 326 6 10	£. s. d. 385 3 8
Junior Chamberlain	58 16 10	326 12 0	385 8 10
Senior Deputy	78 1 6	198 4 2	276 5 8
Deputies	38 4 6	15 19 0	54 3 6
	5 0 0	45 0 0	50 0 0
	5 0 0	60 0 0	65 0 0
Tally Cutter	6 10 0	436 0 4	441 10 4
Deputy	57 1 3	2 13 6	59 14 9
			1917 6 9
Received by Officers, and paid in Taxes			95 4 3
Ditto paid for Contingencies			5 13 4
Ditto paid to the Under Clerks			25 0 0
			Total - 2043 4 6

OFFICE OF THE USHER OF THE EXCHEQUER.

The business of this Office is to supply the Treasury and Exchequer with Stationary and Turnery Wares, Tables and Desks; and the latter Office with Coals; and to provide workmen for certain repairs.

But by the Act above mentioned, this Office is likewise to be abolished, upon the demise of the present Usher and Patentee in reversion; and in lieu thereof, the Chief Officer in each Office of the Receipt of the Exchequer, is to supply his Office with all such necessary articles as have heretofore been provided by the Usher, and is to be allowed such annual sum for that purpose as shall be appointed by the Board of Treasury.

	Salaries and Allowances.	Net Fees and Gratuities.	Net Receipt 1780.
Usher	40 17 8	4159 2 4	4200 0 0
Deputy	378 4 6	141 5 11	519 10 5
Usher's Clerk	50 0 0	76 1 0	126 1 0
Yeoman Usher	10 0 0	49 10 9	59 10 9
			4905 2 2
Received by the Usher and Deputy, and paid by them in Taxes			480 0 5½
Received by the Usher, and paid for Contingencies			152 2 10
			Total - 5537 25 5½

AUDITOR OF THE RECEIPT.

The Sixth Report of the Commissioners of Accounts contains the following information respecting this Officer :

He is appointed, for life, by a Constitution under the Hands and Seals of the Commissioners of the Treasury : all the Exchequer Bills, Orders, Debentures, Patents, and other Instruments, which pass this Office, are signed by him : he receives eleven different Allowances, amounting together to £3766 11. a small annual payment from the Wardrobe of £4 17s. and is entitled to Fees upon the receipt of Money into, and issue of Money out of the Exchequer ; the first amounted, in the year ending at Michaelmas 1780, to £170 13s. 9d. the latter to £12,554 2s. 6d. The sum he received for Fees on entering Patents, and upon Imprest Bills, was £39 5s. and in Gratuities £345 7s. The Taxes paid by him being deducted from the above allowances ; and the payment for Salaries to Clerks, and for incidental Expenses, being deducted from the amount of the Fees and Gratuities, leave the Net Sum stated in the Table herein after given, as composing the actual Receipt of the Auditor in the year 1780.

The Fees upon the Issue of Money, which form the most material part of the Auditor's income, are a Poundage upon sums issued for certain services, not for all services. Of Thirty Millions issued in 1780, only Eight paid the Poundage Fees. All the Exchequer Fees are regulated by a Table, specifying, both for the Auditor and his Clerks, the Rate, where it is a Poundage, otherwise the Quantum of each Fee. This Table is, for the most part, grounded upon usage, recognized as ancient by the Barons of the Exchequer in 1692, as to the Fees, the subject matter of which existed at that time, and acquiesced in, as to those Fees, the subject matter of which is of a subsequent date.

But the Commissioners having objected to the mode of compensation by Poundage, as little suited to the Money Transactions of the present times, and having stated other reasons for the suppression of the multifarious emoluments by which this and other Offices were supported, and advised the substitution of certain fixed salaries in lieu thereof, it was enacted, by the Act of the 23 Geo. III. c. 82, that after the death, surrender, forfeiture, or removal of the present Auditor, of the present Clerk of the Pells, of any or either of the Four Tellers, or two Chamberlains of the Exchequer, the payment of all Salaries, Fees, Allowances, Perquisites, Gratuities and Emoluments to such Officers respectively, should cease, and in lieu thereof, they should be paid certain sums therein prescribed (as specified in the Tables which are given in the ensuing pages).

The Auditor, Clerk of the Pells, and four Tellers, respectively, are authorised to appoint their own Clerks and Officers, and allot Salaries to them, payable out of the Fund hereafter mentioned, subject, nevertheless, to the controul and approbation of the Board of Treasury,

The same Fees and Gratuities that were then allowed and taken by the several Officers, are to continue to be paid, and are to be received by the first or other Clerk in the Pell Office, and accounted for to the Board of Treasury, who are to pay thereout the Salaries of the Clerks and Officers, the Taxes thereon, and the Expenses of Office ; and if any Surplus remains, it is to be carried to the Civil List and Sinking Fund, in the pro-

portion of one third to the former, and two thirds to the latter; and in case of a deficiency, these charges are to be paid, in the same proportion, out of the Civil List and Sinking Fund.

The houses of the Auditor, Tellers, and Usher, are on their demise to devolve to His Majesty.

The Office of Auditor of the Receipt being still in the hands of the same patentee as in that year, no alteration has yet taken place in it.

OFFICE OF AUDITOR OF THE RECEIPT.

Present Establishment.

Intended Establishment.

	Net Salaries and Allowances.			Fees and Gratuities.			Net Receipt, 1780.			Net Rec. in time of Peace.	On the Death, Surrender, Forfeiture, or Removal of the present Auditor, his Successor in the Office is to have	Net per Ann.
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.		£.
Auditor	2898	6	0	1117	18	1	14016	4	1	7000		4000
First Clerk	47	10	0	1704	13	6	2752	3	6	900	And the First Clerk	1000
Debenture Clerk	222	5	2	133	18	0	356	3	2			
Clerk of the Issues	88	15	0	215	18	6	304	13	6			
Assistant Clerks	100	0	0	26	4	0	126	4	0			
	90	10	0	3	3	0	93	13	0			
	80	0	0	0	0	0	80	0	0			
Chief Clerk in Annuity Office	200	0	0	27	19	6	227	19	6			
Other Clerks	80	0	0	12	8	6	92	8	6			
	50	0	0	0	0	0	50	0	0			
	60	0	0	0	10	6	60	10	6			
Chief Clerk	200	0	0	0	0	0	200	0	0			
Other Clerks	80	0	0	9	0	9	89	0	9			
	60	0	0	0	0	0	60	0	0			
	60	0	0	9	0	9	69	0	9			
	60	0	0	0	0	0	60	0	0			
Clerks for Exchequer Bills	200	0	0	108	17	0	308	17	0			
	100	0	0	5	5	0	105	5	0			
Clerks for Teller's Vouchers	174	13	0	0	0	0	174	13	0			
	121	19	6	0	0	0	121	19	6			
	40	0	0	0	0	0	40	0	0			
Clerk of Tally Court	207	5	3	157	9	4	364	14	7			
Tally Writer	70	0	0	0	0	0	70	0	0			
Junior Clerk	40	0	0	17	6	0	57	6	0			
							19,880	16	4			
Received and paid in Taxes, and other Deductions, by the Auditor and Clerks							1049	8	0			
Received and paid for Contingencies by the Auditor and principal Clerks							343	14	8			
Total							21,273	16	0			

The future Salaries of the other Clerks are not fixed by this Act; but they are to be such as shall appear fit and proper to the Auditor, subject to the controul and approbation of the Treasury.

TELLERS OF THE

The Tellers is one Office in four divisions, each consisting of a Teller, a Deputy and first Clerk (two Offices executed by the same person) a second Clerk (whose Office is to be abolished), and three inferior Clerks; in all twenty-four persons. The Teller is appointed for life by Letters Patent, empowering him to execute the Office by Deputy, of which he accordingly avails himself.

The two Tellers on the old Establishment receive yearly an ancient Salary or Fee belonging to this Office: the Senior £36 6s. 8d. the next in rank £31 13s. 4d. They have, likewise, six annual allowances from the Treasury for their trouble in paying the Annuities, amounting to £339 14s. 1½d. each Teller. They are paid nothing on the Receipt of Money; their Fees arise from the issue, and consist of a Poundage on issues, according to the Rates specified in the Baron's Report of 1692 (except for pensions, and some other purposes, which have been since exempted.) The sum on which were Fees taken in 1780, was Sixteen Millions. The remaining sum issued, on which no Fees were taken, was upwards of Fourteen Millions. The share of the Fees to each Teller, in 1780, was £7038 15s. ½d.

The Deputies, as such, have no profit; but, as first Clerks, they have Fees both on the receipt and issue of Money, together with Gratuities; and the second Clerks share with them the Fees upon the Issue. The Gross Receipt of the first Clerks, in 1780, was £1608 5s. 1d. each, and of the second Clerks £1379 12s. 1d. each; which sums, as well as those received by the Tellers, were reduced by payments for Taxes, Under Clerks, and Contingencies, to the Net Sums stated in the following Table.

TELLERS OFFICE.

Senior Tellers appointed previous to the Act of 1783, and therefore on the Old Establishment:

But the whole is to be regulated under future Tellers.		Net Salaries and Allowances.	Net Fees and Gratuities.	Total Net Receipt, 1780.	Net Receipt in time of Peace.
I.		£. s. d.	£. s. d.	£. s. d.	£. s. d.
First Teller	—	371 2 1½	6325 9 8½	6696 11 9½	2600 0 0
Dep. & 1st Clerk	—	169 14 1½	1551 4 1	1720 18 2½	700 0 0
Second Clerk	—		1106 17 1	1106 17 1	500 0 0
			For Taxes	427 2 3	
			To Clerks	400 0 0	
			For Contingencies	46 5 0	
II.		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Second Teller	—	411 7 5½	6265 18 6½	6677 5 11½	
Dep. & 1st Clerk	—		1556 11 1	1556 11 1	
Second Clerk	—		1336 17 1	1336 17 1	
			For Taxes	427 17 6	
			To Clerks	390 0 0	
			For Contingencies	49 8 0	
			Total	20,835 13 11½	

RECEIPT OF THE EXCHEQUER.

The Commissioners of Accounts having, in their Sixth Report, stated the expediency of reducing the Emoluments of the Tellers from an excess to a reasonable limited standard, and of abolishing the Offices of the second Clerks (who, they observed, were merely nominal, without attendance, without business, care, or trouble) the Tellerhips were included among the Offices of the Exchequer to be regulated by the Act of 23 Geo. III. c. 82.; and it is thereby enacted, that on the demise of any or either of the four Tellers of the Exchequer then living, the Office of the second Clerk should be abolished, and that all former Emoluments to such Tellers and their first Clerks should cease; and that in lieu thereof the Tellers should receive £2700, and the Deputy £1000 net per annum: the Fees are to be continued, and to form a Fund, as in the case of the Auditor's Office, out of which the Clerks appointed by the Tellers are to have such Net Salaries as their Principals shall think fit, subject, nevertheless, to the controul and approbation of the Board of Treasury.

By the decease of the two senior Tellers subsequent to the passing of the above Act, their successors (the present third and fourth Tellers) conformably to the provisions thereof, are placed upon the new Establishment; their official Receipt, therefore, and that of their Deputies, compared with the Net Profits accruing in the Departments of the third and fourth Tellers, in 1780, is as follows:

TELLERS OFFICE continued.

Establishment of the present *Junior Tellers* compared with that of their Predecessors.

Old Establishment.	Net Profits accruing in 1780.			New Establishment.	Net Salary per Annum
	£.	s.	d.		£. s. d.
Third Teller —	6707	5	5 $\frac{1}{4}$	III. Present Third Teller—	2700 0 0
Dep. and 1st Clerk	1554	19	7	Deputy — —	1000 0 0
Second Clerk	1337	2	1	Second Clerk —	abolished.
For Taxes —	427	17	6		
To Clerks —	360	0	0		
For Contingencies	50	15	0		
Fourth Teller —	6740	3	6 $\frac{1}{4}$	IV. Present Fourth Teller—	2700 0 0
Dep. and 1st Clerk	1554	19	7	Deputy — —	1000 0 0
Second Clerk —	1337	2	1	Second Clerk —	abolished.
For Taxes —	419	9	5	The Taxes, Salaries to under Clerks, and Contingencies, are paid out of the Fund arising by Fees, subject to the controul of the Treasury.	
To Clerks —	339	14	1 $\frac{1}{4}$		
For Contingencies	107	12	0 $\frac{1}{4}$		
	20,937	0	5 $\frac{1}{2}$		

Making the total Expense in 1780 on the old Establishment — 41,772*l.* 14*s.* 5*d.*

CLERK

AUDITORS OF THE IMPREST.

The Commissioners of Public Accounts having, in their twelfth Report, dated the 8th of June, 1784, represented that no solid advantage was derived to the Public from the Examination given to Accounts in the Auditors of Imprest's Office, as it was then constituted, and having urged the propriety and necessity of introducing into this Office Regulations similar to those they had recommended for other Offices, an Act was passed in the following year (25 Geo. III. c. 52), which, after a Preamble, stating the importance of providing a more effectual method for examining the Public Accounts of the Kingdom, proceeds to vacate the Patents of Lord Sondes and Lord Viscount Mountstuart, the two Auditors of the Imprests (on a compensation of £7000 each per annum being made to them for their interest in the same) abolishes the receipt of all Fees, Gratuities, and Perquisites; and directs certain fixed Annual Salaries to be paid to the Officers and Clerks employed in the Department for auditing the Public Accounts.

The Act then enables his Majesty to appoint five Commissioners for auditing the Public Accounts (two of whom are to be the Comptrollers of Army Accounts for the time being) and to grant fixed Salaries to each, not exceeding, on the whole, £4000, clear of all deductions: Such Commissioners to hold their Offices during good behaviour.

It then vests the appointment of the Officers and Clerks, and the power of allowing sums for Stationary, Coals, and Contingencies, in the Board of Treasury, and limits the expence to £6000.—Allowances of £300 each are granted to three of the late Deputy Auditors; and an allowance of £200, to one of the late principal Clerks. The rest of the Act contains Directions for the mode of proceeding in auditing the Accounts, gives the power of examining upon oath, and makes written Vouchers necessary for every Article in Accounts.

OFFICE FOR AUDITING

Old Establishment.

The Salaries of the Auditors were inconsiderable—only about 100*l.* a year each; they had Fees, to a small amount, upon Inrolments, but their great Profits consisted of the Fees upon the Accounts passed by them, which were paid by the Public.

Lord Sondes's Branch.

	£.	s.	d.
Gross Salaries and Fees received in 1783	19,808	16	6
Deduct Payments to Clerks, and for Contingencies	3,578	12	6
Net Receipt in 1783	16,230	4	0

But as £7844 17*s.* 6*d.* part of this Sum, was for Arrears of Accounts, the Net Receipt for the ordinary Business of that year can only be stated at the Residue, viz. £8385 6*s.* 6*d.*

	Salaries, Allowances, Fees, and Gratuities, 1783.
Deputy Auditors	579 7 11
Established Clerks	420 0 6
Five other established, & eight extra Clerks, being on an average about 72 Guineas each, some more, and others less	958 8 10
Messenger	50 0 0
	2073 12 1

Of which £912 13*s.* 7*d.* consisted of Fees and Gratuities, taken by the Deputies and senior Clerks, and the remainder was paid by the Auditor out of his Profits.

Taxes and Contingencies 128 14 0

Lord Mountstuart's Branch.

	£.	s.	d.
Gross Salaries and Fees received in 1783	19,409	9	11
Deduct Payments to Clerks, and for Contingencies	3,036	6	7
Net Receipt in 1783	16,373	3	4

As £8647 12*s.* 3*d.* was for Arrears of Accounts, the Net Receipt for the ordinary Business of 1783 can only be stated as in the case of the other Auditor at the Residue, viz. £7725 11*s.* 1*d.*

	Salaries, Allowances, Fees, and Gratuities, 1783.
Deputy Auditors	586 10 7
Deputy Auditors	543 1 11
Four other established, & eight extra Clerks, being on an average about 60 Guineas each	794 11 2
Office Keeper	18 14 6
Messenger	39 6 8
	3489 9 8

Of which £870 11*s.* 1*d.* consisted of Fees and Gratuities, and the Remainder was paid by the Auditor, as in the other Department

Taxes and Contingencies 416 18 0

Total in Lord Mountstuart's Branch 20,279 11 0
Total in Lord Sondes's Branch 20,732 10 1

Total for the whole Department, 1783. 41,012 1 1

PUBLIC ACCOUNTS.

New Establishment.

Allowances granted by the Act,

25 Geo. III. c. 52.

To the Auditors of the Imprest, and to certain Officers, as a Compensation for the Loss of their Offices, vacated by the said Act.

To Lord Sendes	£.	s.	d.	To Lord Vis. Mountstuart	£.	s.	d.
To John Wigglesworth,	7000	0	0	To Philip Deare, Esq.	7000	0	0
Esq. late Deputy	300	0	0	late Deputy	300	0	0
To John Lloyd, formerly Deputy	300	0	0	To C. Harris, Esq. formerly one of the Clerks	200	0	0
	7600	0	0		7500	0	0

By virtue of the Powers in the Act, His Majesty issued a Commission under the Great Seal in June 1785, appointing the two Comptrollers of Army Accounts, and three other Gentlemen, to be Commissioners for auditing the Public Accounts. The Comptrollers having already Salaries to the Amount stated in the ensuing Page, a less Salary was given to them in this New Department, than to the other Commissioners, the Sum allowed by the Act of Parliament being thus divided:

		Net Salaries.		
		£.	s.	d.
Comptrollers of Army Accounts, as Commissioners	1	500	0	0
	2	500	0	0
Other three Commissioners	3	1000	0	0
	4	1000	0	0
	5	1000	0	0
		4000	0	0
The Board of Treasury are authorized by the Act to appoint Officers and Clerks, with such fixed Salaries to each, as they shall think fit, and to allow Sums for Stationary, Coals, Candles, and Contingencies, not exceeding, on the whole,		6000	0	0
Total Expence of the New Plan,		10,000	0	0

Till the Allowances to the late Auditors and their Officers fall in, there will be an Expence, on that head, of £15,100 per Annum.

Under the power of the Act of Parliament, the Treasury appointed two of the late Deputy Auditors to be Inspectors of Accounts in this New Department; they also appointed

Fifteen established Clerks,

Seven extra Clerks,

And thirteen extra Supernumerary Clerks, for the purpose of bringing up the Arrears. Their respective Salaries do not appear by any authentic account.

OFFICE of COMPTROLLERS of ARMY ACCOUNTS.

THIS Office, which is now become connected with the Office of Imprest Accounts, is granted, by Letters Patent, during pleasure. The first Commission appears to bear date the 18th of June, 1703. The first set of Instructions for the conduct of the Office are dated the 26th of that month; and the only other set of Instructions existing, are dated the 28th of April, 1704.

The sole Business of this Office, at present, is to examine and report upon the Accounts referred to them from the Treasury.

Every Contract with the Treasury is entered in the Comptroller's Office. Every Account or Claim, grounded upon the Contract or Agreement, is generally referred, with the Vouchers, and other necessary Instruments, by the Lords of the Treasury, to the Comptroller, for his Examination and Opinion. He compares the articles in the Account with the Contract and Vouchers; he examines the Computations and Castings, and requires the proper Certificates of the faithful Execution of the Contract; he corrects the Errors, states his Doubts, and reports his Opinion to the Treasury, who form their Opinion thereby, and direct Payment accordingly.

The Accounts formerly underwent a Repetition of the same Examination before the Auditors of the Imprest; but, by the Appointment of the Comptrollers to be Members of that Board, the Trouble in auditing such Accounts as have previously been examined by them, in their capacity of Comptrollers, is very much shortened.

The Comptrollers have Salaries of £750 a Year each, reduced by Stoppages at the Pay Office, and Taxes, to £558 16s. 8d. They have no Fees or Gratuities whatever; but, being allowed £900, without account (reduced, by Stoppages, to £788) for the Expenses of their Office, which are much within that Sum, the Residue is divided between them, and produced to each, in 1781, £179 14s. 5d. as stated under the Head of Emoluments in the second Column of the Table. Their Secretary and Clerks received Fees and Gratuities, in 1781, to the Amount specified in the said second Column.

COMPTROLLER'S OFFICE.		Net Sa-Emoluments Salaries and Fees and Allowances. Gratuities.						Total Net Receipt, 1781.			
State in 1781.		£.	s.	d.	£.	s.	d.	£.	s.	d.	
Comptrollers	{ 1	558	16	8	179	14	5	738	11	1	At present the two Branches of this Office are termed the Civil and the Military.
	{ 2	558	16	8	179	14	5	738	11	1	
Secretary	.. .	220	8	3	1150	8	6	1370	16	9	
Victualling Branch.											
Clerks	{ 1	74	3	10	739	1	0	833	4	10	The Receipt of Fees and Gratuities is abolished, and another Mode of Compensation adopted.
	{ 2	43	10	8	390	19	0	434	9	8	
Clothing Branch.											
Clerks	{ 1	69	13	4	164	6	6	233	19	10	
	{ 2	34	16	8	95	8	3	130	4	11	
Messenger	.. .	39	3	10	87	13	0	126	16	10	
Necessary Woman	.. .	20	0	0	43	16	6	63	16	6	
Officer superannuated	.. .	20	0	0	0	0	0	20	0	0	
								4690	11	6	
Army Poundage, &c. on Salaries of Officers, } deducted above, and therefore charged here }								342	8	9½	
Land Tax on Salaries ditto }								264	3	2	
Stationary Wares, Coals, &c. }								88	1	2	
Paid by the second Victualling Clerk for } Writing Establishments }								6	6		
								5391	10	7½	

PAYMASTER GENERAL OF THE FORCES.

THIS Officer is constituted by Letters Patent under the Great Seal during pleasure. He appoints his deputies, and all the officers and clerks employed in his office. Heretofore he received a salary of £3000, and various other allowances, amounting to £3092 more, but the deductions for Taxes, Salaries of Clerks, and Contingencies reduced his total Net Receipt to £3061 12s. 7d. His principal profit, however, always arose from the use of the balances of public money in his hands, which have generally been very considerable, and retained for a long period. But the Acts of the 22d and 23d of his Majesty, having directed, that the money for Army Services should be lodged in the Bank, some addition has been made to the Paymaster's Salary, as a compensation for this defalcation from his profits.

Neither the Paymaster nor his Deputy received any Fees or Gratuities, but the six Officers next in rank used to have Fees to a great amount, and of a nature as various as the business which they executed; and upon making up the accounts in arrear of the Paymasters out of Office, they received Gratuities similar to those granted in the Navy Pay-Office. But the whole of this system being thought objectionable, an Act was brought in by the Paymaster, who came into Office in April 1782, replaced by another Act, the production of the same able hand, in the following year, which Act, after stating that it had appeared from the Reports of the Commissioners of Accounts, that the Salaries, Fees, and Gratuities received by several of the Officers and Clerks in the Pay Office, had of late years amounted to Sums beyond a reasonable and adequate compensation for their respective services, enacts, that no Fee or Perquisite whatsoever, nor any emolument or reward, other than what is thereafter described, shall be taken in the said Office, for any business, matter, or thing to be done therein; but in lieu thereof, the Officers, Clerks, and Servants, in the said Office, shall receive annual Salaries, payable Quarterly without deduction, together with such farther augmentations (yearly) as the increase of business shall require: the said Salaries and Augmentations to be regulated by the Paymaster General, with the Concurrence of the Treasury Board, and His Majesty's approbation, and a Salary Book kept. And if any person belonging to, or who shall hereafter belong to the said Office, shall take or accept any Fee, Perquisite, Emolument, or Reward (except Salaries) he shall be dismissed from his office or employment, and be rendered incapable of serving His Majesty, in any employment whatever, for the space of three years. The regular Fees of Office shall be received by the Cashier, and form a fund, out of which the Augmentations above-mentioned are to be paid to the Clerks for extra trouble, and the remainder paid to the Treasurer of Chelsea-Hospital, for the benefit of the fund in augmentation of Half Pay.

ARMY PAY OFFICE.

*Old Establishment, as reported by the Commissioners
of Accounts in 1781.*

*New Establishment, in consequence of
the Act of Parliament in 1783.*

[illegible]

Recapitulation of the Annual Expense of the several Offices, investigated,
and reported upon by the Commissioners of Enquiry, appointed in 1785.

	Paid out of the Civil List.	by the Public.	by Individuals.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Secs. of State	20,326 18 11	2750 0 0	10,835 17 1	33,912 16 0
Messengers —	13,778 17 4	— —	— —	13,778 17 4
Treasury —	21,837 8 7½	2310 16 8	14,991 6 2	39,139 11 5½
	55,943 4 10½			
Post Office — —		141,019 10 10	8010 6 2	149,029 17 0
Admiralty —		24,460 9 2½	2767 8 10	27,227 18 0½
Marine Pay Establishment		1580 0 0	211 12 11	1791 12 11
Navy Pay Office —		19,466 14 10	— —	19,466 14 10
Navy Office —		32,890 2 2	9221 4 7	42,111 6 9
Dock Yards —		32,145 16 3½	9128 14 0	41,274 10 3½
Victualling Office —		28,399 14 8	5873 4 7	34,272 19 3
Sick and Hurt Office		3156 19 1½	443 3 0	3600 2 1½
	Paid out of the Droits of Ad- miralty.			
Offices at- tached to Ad- miralty — }	600 0 0	400 0 0	330 0 0	1330 0 0
	600 0 0	288,58 0 9½	61,812 17 4	406,936 6 0

All the above are for the Year 1784, except the Navy Pay Office,
and a few Payments in some other Offices.

Recapitulation of the Expense of the several Offices of the Exchequer for the Year 1780, as reported by the Commissioners of Accounts, appointed in that Year.

OFFICES.	Paid out of the Civil List.			by the Public.			by Individuals.			Total.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Chamberlains	758	10	2	7	7	0	1277	7	4	2,043	4	6
Usher	4285	19	4	1007	6	8½	244	9	5	5,537	15	5½
Auditor	1187	0	8	13,708	12	1	6378	3	3	21,273	16	0
Tellers	1024	9	0	29,272	3	4	11476	2	1	41,772	14	5
Clerk of the Pells . .	752	1	5½	5964	4	9	3553	13	2	10,269	19	2½
Paymaster of Exchequer Bills . . . }	0	0	0	1792	4	7	0	0	0	1792	4	7
	8008	0	5½	51,751	18	5½	22,929	15	3	82,689	14	1½

N. B. By the regulations which have recently taken place in the Pell Office, and part of the Tellers Office, the above Expense is already considerably reduced; and it will undergo a still farther reduction, whenever the Auditors Office* and remaining part of the Tellers Office are regulated, and the Chamberlains and Ushers Offices suppressed, as will be the case on the demise of the respective Patentees.

Recapitulation of the Expense of the Auditors of Imprests, Army Accounts, and Army Pay Offices, for sundry Years, as specified.

	Paid by the Public.		by Individuals	Total.
	more than	less than		
Auditors of Imprest (1783)	38,818	6	8	41,012
Comptrollers of Army Accounts (1781)	26,99	17	10½	5391
Paymaster of the Forces (1780) . .	13,535	0	0	25,108
	55,053	4	3½	71,512

Total Amount of the Sums paid under the Heads abovementioned, for the said several Offices, of which an Account is given in this Volume;

By the Public	395,385	6	6
Out of the Civil List	63,951	5	4
Out of the King's Droits of Admiralty	600	0	0
By Individuals	101,301	19	1

Total Expense of the said several Offices — 561,138 10 11

* Since the press was set for this page, the reduction here alluded to, has, in consequence of the death of the Auditor of the Receipt of the Exchequer, and the appointment of a new Auditor subject to the Regulations in question, now actually taken place in the Auditors Office. The total Expense of the Exchequer is at this moment probably diminished a full third of what it was in the year 1780.

TABLES OF THE RATE OF FEES

RECEIVED IN SUNDRY

PUBLIC OFFICES.

IT has been a maxim universally acknowledged, that the Rates of Fees received in the Offices of Government cannot be made too public. It was on this principle that, in 1716, the House of Commons addressed King George I. to order, and His Majesty accordingly ordered, That all Persons, claiming or taking Fees in any Office, should set up for public Inspection a Table thereof; and, accordingly, the Board of Customs not only in that year, but again in 1776, enforced the setting up of such tables. But this order has been adhered to in a few offices, except the customs, and there not very strictly, owing to new articles of business occasionally arising, and the circumstances of the times altering.

The deficiency, however, has been in a great measure supplied by the Tables of Fees annexed to the reports of the Commissioners of Accounts, comprizing those taken in the Exchequer, Army and Navy Pay-Offices, and Customs. In the appendix to the sixth report, Numbers 33, 34, 39, 44, 57, and 58, contain the fees of the several offices of the receipt of the Exchequer; and Numbers 2 and 12, contain an account of the fees at that time received in the Army and Navy Pay-Offices. In the appendix to the twelfth report, Number 41 contains an account of the fees and gratuities claimed in the Auditors of Imprest's Office.

In Numbers 15, 27, 42, 50, of the appendix to the fourteenth report, and in twelve other numbers of that appendix, of which the last is Number 140, are to be found tables of the fees received in all the different departments of the Port of London. And in Number 16, and the three following numbers of the same appendix, are the original tables of fees for four of the principal Out-Ports, *issued or confirmed* by virtue of an order of the House of Commons in May 1662, conformably to the Act of Tonnage and Poundage.

In the 46th and three following numbers of the appendix to the *fifteenth* report, are copies of the tables hung up at four of the principal ports, conformably to the orders of 1716, and 1776. And in Numbers 34 to 41, of the same appendix, are accounts of fees and gratuities *usually taken* by the officers of the customs of the same ports, and at four others, which have been selected by the commissioners, as proper samples of those usually taken at the out-ports in general.

In several Acts of Parliament, the rates of fees to be taken at particular offices are recited; such as those taken at the Signet Office, in the 27th of Henry VIII. c. 11; those taken from Sheriffs in the Courts of Chancery and Exchequer, &c. in the 3d of George I. c. 15; and those in the Hackney Coach-Office, in the various statutes relative to that department.

The tables here given to the public, do not appear to have been ever before printed. They had been collected by the Editor some years since. Part of them are to be found in the appendixes to the reports of the commissioners of Enquiry, laid before the House of Commons, but not printed with the reports: The others were made out in 1782 and 1783, by special orders for that purpose, at a time when the regulation of fees was stated to be under the consideration of the Treasury, and had likewise been the subject of a bill introduced, in 1783, into the House of Commons. Conformably to the principle so often laid down, that the rates of fees in all offices should be as public as possible, they are subjoined to this work, and it is hoped they will prove an useful addition to the information on the same subject, already in the possession of the Public.

TABLE OF FEES

IN THE

SECRETARY OF STATE'S OFFICE.

		TOTAL FEES,		
		£.	s.	d.
For every Warrant, Bill, Letter, Licence, Pass, Commission, Approbation, or other Instrument signed by the King, except what is otherwise set down in this Table		— 6	7	6
Where his Majesty signs any Instrument more than once, the Fee for each signing is		— 6	7	6
And where there is more than one Person included in an Instrument, the Fee for every Name more than one (besides the usual Fee for such Instrument) is		— 1	7	
And where more Offices than one are included in an Instrument, the Fee for each Office is (besides the usual Fee for such Instrument)		— 1	7	6
Bills for Impresting Money to the Treasurers of the Navy, Ordnance, and Paymaster of the Works, each Skin		— 1	7	6
Bills for Circuit or Newgate Pardons		— 1	7	6
Consuls Commissions that do not pass the Great Seal		— 12	15	0
Lieutenants of Horse and Dragoons		— 5	7	6
Cornets, Adjutants, Quartermasters of Horse		— 3	7	6
Lieutenants of Foot		— 4	7	6
Ensigns and Staff Officers of Foot, and Chaplains and Surgeons of Horse and Dragoons		— 2	7	6
Fort or Town Majors, Physician of Portsmouth, Marshal of the Horse Guards		— 4	7	6
Fort or Town Adjutants, Physician of the Tower, Chaplains and Surgeons of Garrisons		— 2	7	6
Deputy Commissaries of Musters in Jersey and Scilly, only (their Pay being very small)		— 2	7	6
Creations in Great Britain or Ireland	Baron	— 25	10	0
	For every Remainder of the said Title	— 5	10	0
	Viscount	— 31	17	6
	For every Remainder of the said Title	— 6	17	6
	Earl	— 38	5	0
	For every Remainder of the said Title	— 8	5	0
	Marquis	— 51	0	0
	For every Remainder of the said Title	— 11	0	0
	Duke	— 63	15	0
	For every Remainder of the said Title	— 13	15	0

When a Person has several Titles of Honour included in the same Creation, he pays the full Fee for the highest Title, and the Fee of Remainder for the lower Titles; and if Remainders are likewise granted of those several Titles, the said several Remainders are likewise paid respectively according to this Table.

Archbishops in England pay for each Signature	—	—	12	15	0
Archbishops Homage Fee, is	—	—	12	13	4
Bishops in England pay for each Signature	—	—	6	7	6
Bishops Homage Fee, is	—	—	6	6	8
Archbishops in Ireland pay for their Warrant	—	—	25	10	0
Bishops in Ireland, pay	—	—	12	15	0
Letters, References, Directions, Orders, Passes, Certificates, or other Instruments signed by the Secretary of State	—	—	2	2	6
For every Amendment made in any Warrant or Bill, or other Instrument signed by His Majesty	—	—	1	7	6
Bills of Extraordinaries from His Majesty's Ministers abroad, for each Quarter's Pay	—	—	2	2	6
Almsmen	—	—	0	12	6
For entering Caveats and Certificates	—	—	0	10	0
Copies of Warrants, Petitions, Letters, Reports, or other Papers, not exceeding a Sheet	—	—	0	10	0
For Certificates of the Dates of any Commission	—	—	0	10	0
The following Persons usually pay for their Dispatches (besides the common Fees for their Warrants, Bills, Letters, and Certificates) the Sums hereafter mentioned, viz.					
Ambassadors	—	—	53	15	0
Governors of Plantations	—	—	53	15	0
Envoy	—	—	26	17	6
Plenipotentiaries, Residents, Ministers, Secretaries, Agents, or Commissaries	—	—	16	2	6

N.B. The above Fees are divided among the principal Secretaries, Under Secretaries, Chief Clerks, and Chamber-keepers of the two Departments; but the Principal Secretaries receive no Part of the four last mentioned Fees, nor any Share of the other Fees under the Amount of 72 7 6. Of the Fees above that Amount (excepting the four last) they receive in the Proportion of about four fifths.

FEES to be taken in the **OFFICE** of the **LORDS COMMISSIONERS** for **TRADE** and **PLANTATIONS**; Ordered by **HIS MAJESTY** in Council, on the 12th of August, 1731.

Draughts of Commissions for Governors	_____	6 6 0
Draughts of their General Instructions	_____	12 12 0
Draughts of their Instructions for Trade	_____	6 6 0
Representations for recommending Counsellors in the Plantations	_____	4 4 0
Representations on private Business at the Request of the Persons concerned	_____	2 2 0
Representations on private Acts of Assembly at the Request of the Persons concerned	_____	2 2 0
Caveats entered by private Persons with relation to any Business depending in this Office	_____	0 10 0
References to the Attorney or Solicitor General, or to any of the King's Council upon private Business, at the Request of the Parties	_____	0 10 0
Examining the Proprietary Governors Security, and the Draft of a Bond for his observing the Acts of Trade	_____	4 4 0
Entering Patents for Employments in the Plantations	_____	2 2 0
Certificates of the Dates of Commissions, or of any matter granted at the Request of private Persons	_____	0 10 0
Issuing Summons at the particular Request of any Party	_____	0 10 0
For Copies of Papers	_____	0 10 0

(COPY) This List of Fees was taken from the Records of the late Board of Trade, December 1st, 1785.

N.B. In consequence of the Provisions of the Civil List Act, 22d George III. c. 8, these fees, continue to be taken, though the Board was suppressed by that Act. In 1784, and the two following years, they were applied to the support of the Establishment for Plantation affairs then annexed to the Home Department of the Secretary of State's Office, but being very inadequate to that purpose, the remaining expense was paid by the Home Secretary, and occasioned the difference observable between his nett receipt, and that of the other Principal Secretary, in the tables (at pages 6 and 7) for the year 1784. This difference however is done away by the new arrangement adopted for the Plantation business,

A TABLE of the FEES which have been taken at the TREASURY for several Years past, and which were approved and directed to be continued by a Minute of the Board on the 30th November, 1782.

<i>Contracts.</i>		Secretaries and Chief Clerks	Under Clerks	Total
		£ s d	£ s d	£ s d
For every Contract	— —	14 0 0	10 10 0	24 10 0
<i>Declared Accounts.</i>				
Fees on the Declaration of each Year's Account, viz.				
Excise—1st part General Account	—	1 10 0	4 0 6	5 10 6
Hides and Skins General and Cash Account, each	— —	1 10 0	—	—
Coffee &c. Do. Do.	—	1 10 0	3 10 0	5 0 0
All other Excise Accounts, each	—	1 10 0	0 13 0	2 3 0
Customs—1st General Account	—	6 0 0	2 0 0	8 0 0
Every other Account	— —	1 10 0	0 7 6	1 17 6
Treasurer of the Navy	— —	1 10 0	5 12 0	7 2 0
Paymaster of the Forces	— —	1 10 0	3 10 0	5 0 0
Do. as Treasurer of Chelsea Hospital	— —	1 10 0	3 10 0	5 0 0
Treasurer of the Ordnance	—	1 10 0	1 4 0	2 14 0
Paymaster of the Pensions	— —	1 10 0	2 9 0	3 19 0
Master of the Robes	— —	1 10 0	0 17 6	2 7 6
Paymaster of the Works	— —	1 10 0	0 15 0	2 5 0
Master of the Mint and Warden of Do. each		1 10 0	0 10 0	2 0 0
Salt, Cash, and General Accounts, each		1 10 0	1 4 0	2 14 0
Hackney Coaches	— —	1 10 0	0 7 0	1 17 0
Stamps, General Account	— —	4 10 0	3 14 0	8 4 0
Do. Cash Account	— —	3 0 0	2 6 6	5 6 6
All other Accounts	— —	1 10 0	1 3 6	2 13 6
<i>Warrants.</i>				
Allowing the Auditors States of Accounts, being for each Year contained in such State, viz.				
1/2 by Sign Manual	— — —	3 10 0	1/ 1/ 0/ 10/ 6/ per Sheet	
1/2 by Treasury Warrant	— — —	1 10 0		
<i>Excise.</i>				
For the Warrant allowing the Excise Salary				
Bill Quarterly	— — —	24 0 0	8 17 6	32 17 6
For Do. Incidental Bill Do.	— —	24 0 0	8 17 6	32 17 6

	Secretaries and Chief Clerks	Under Clerks	Total
	£. s. d.	£. s. d.	£. s. d.
<i>Customs.</i>			
For the Warrant half-yearly for allowing the Salaries of the Officers in the Plantations	3 0 0	—	—
For Do. allowing Rewards to Officers on the Quarantine Service	4d $\frac{1}{2}$ in £	1d $\frac{1}{2}$ in £	6d in the £
Warrant for Repayment of Land Tax to the Officers of the Customs	3 0 0	1 0 0	4 0 0
Warrant for Allowance to Officers of the Pipe	1 10 0	2 9 6	3 19 6
Reference and Warrant upon Fees to the Officers of the Exchequer for joining Tallies	2 5 0	2 9 6	4 14 6
Warrants appointing Tidesmen, Boatmen, Weigher, Noon-Tender, Watchmen, Watermen, Land Carriage-man, and all inferior Officers	0 15 0	0 6 0	1 1 0
Do. Riding Officer, Commander or Mate of a Cutter, Waiter, and Searcher, Landwaiter, Coastwaiter, Land Surveyor, Searcher, Supervisor, and other Officers under £100 per annum	1 10 0	0 12 0	2 2 0
Do. Collector, Comptroller, Deputy Searcher, Surveyor, Jerquer, Land Surveyor, Supervisor and other Officers of £100 a Year and upwards	3 0 0	1 4 0	4 4 0
Do. for Approbation of a Deputy to a Patent or other Officer	1 10 0	0 12 0	2 2 0
Dormant Warrant for a Salary to Do. Officer upon Incidents,	6d in the £	10s. 6d. to 1/10 the Salary	1s. according
Officer by Commission or Constitution	0 15 0	0 6 0	1 1 0
For a Fiat, for Officer by Patent	14 0 0	1 1 0	15 1 0
	14 0 0	1 1 0	15 1 0
<i>Four and a half per Cent.</i>			
For each Warrant and Order for Payments of £100 and upwards Quarterly	2 2 6	1 1 0	3 3 6
Do. under £100, Do.	2 2 6	0 10 6	2 13 0
Do. Warrant only, Do.	1 10 0	1 1 0	2 11 0
<i>Foreign Ministers.</i>			
Ambassadors Allowances Quarterly	4 5 0	2 2 0	6 7 0
Envoys Extraordinary and Plenipotentiary	4 5 0	2 2 0	6 7 0
Inferior Ministers	2 2 6	1 1 0	3 3 6
All Bills of Extraordinaries of £100	2 2 6	1 1 0	3 3 6
Sign Manual for a Pension to any late Foreign Minister	6d in the £	1s. 1s. per Cent as far as 5s. 3s.	

Cabinet Council.

For each Warrant and Order for a Quarterly
Payment to the Cabinet Council

Secretaries and Chief Clerks	Under Clerks	Total.
£ s d 2 2 6	£ s d 1 1 0	£ s d 3 3 6

Contracts for Convicts.

For the Contract ———
Warrant and Order for Issues thereon

14 0 0	10 10 0	24 10 0
4 5	1 1 0	5 6 0

Navy.

Sign Manual for a Privy Seal to Imprest Mo-
ney to the Treasurer of the Navy,
Docquet Warrant, and Order on Do.

Nil.	1 1 0	
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Entering the Privy Seal ———

0 10 0		
--------	--	--

For writing the Letters for issuing Money to
the Treasurer a Fee half-yearly of

10 10 0		
---------	--	--

For Do. from the Marine Office yearly

5 5 0		
-------	--	--

Army.

For a Sign Manual, Warrant, and Order for
Impresting Money to the Paymaster General—
for each £ 250,000 ———

5 12 6	1 1 0	6 13 6
--------	-------	--------

For entering the Privy Seal for completing
the Annual Army Supplies ———

0 13 6		
--------	--	--

For writing Letters for issuing Money to
the Paymaster General, an Annual Sum of

21 0 0		
--------	--	--

For a Sign Manual for paying for Provi-
sions, Necessaries, and other Articles fur-
nished on Commission ———

3 10 0	2 2 0	5 12 0
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For a Constitution appointing a Commissary

3 10 0	11. 1s. for each 10s. daily Pay.	
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For Counter signing a War Office Warrant,

If for a Sum above 50l. ———

1 10 0	0 12 0	2 2 0
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If under 50l. and above 20l. ———

0 15 0	0 6 0	1 1 0
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If under 20l. ———

Nil.

N.B. If more Regiments than one are con-
tained in the same Warrants, each Regi-
ment pays a like fee.

Ordnance.

For the Docquet of the Privy Seal for im-
presting Money to the Treasurer of the
Ordnance ———

0 15 0		
--------	--	--

For entering the Privy Seal ———

0 13 6		
--------	--	--

For writing Letters for Issues of Money
yearly ———

4 4 0		
-------	--	--

Warrant for Patent Salaries to the Officers
of the Ordnance half-yearly

6d. in the £	2 2 0	
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America.

	Secretaries and Ch Clerk	Under Clerks	Total.
	£. s. d.	£. s. d.	£. s. d.
For a Sign Manual, Warrant, Order, Letter of Issue, and Letter for not deducting the Tax of 6d. in the Pound for Money im- pressed to the Colony Agents	6 7 6	2 11 6	8 19 0
For the Colony Establishments	7s. 6d. per Cent.	2s. 6d. per Cent.	ros. per Cent.

Stamps.

For the Warrant allowing the Salary Bill	1 10 0	0 13 0	2 3 0
For Do. Incident Bill — —	12 0 0	4 0 0	16 0 0
A New Year's Gift — —		5 5 0	

Funds.

BANK.—On Dividend Warrants upon every new Contribution for Annuities added to any former Funds, or constituting a new Fund, and for the Sum issued for the Management of the same — —	2 2 6	0 7 6	2 10 0
On Disbursements, each Year —	2 2 6	0 7 6	2 10 0
On Contracts, each — —		2 2 0	
From the Bank at Christmas — —		21 0 0	
South Sea Company—Warrants for Divi- dends,			
On 24,654,734l. 13s. 11½d. —	Nil.		
On 1,919,600l. — —	6 7 6	1 2 6	7 10 0
On Disbursements — —	2 2 6	0 7 6	2 10 0
From the South Sea Company at Christmas		8 8 0	

East India Company

For Dividends on 3,200,000l. —	2 2 6	1 1 0	3 3 6
Management of 3,000,000l. —	2 2 6	1 1 0	3 3 6
Dividends on 1,000,000l. —	4 0 0	1 1 0	5 1 0

Lotteries.

Warrants for Incidents, Salaries, Certifi- cates — — —	2 2 6	1 1 0	3 3 0
Commissioners Appointment — —	14 0 0	1 1 0	15 1 0
Exchequer Bills. — — —			
Warrant and Order — — —	2 2 6	0 7 6	2 10 0
Do. Bank Circulation of Exchequer Bills	2 2 6	1 0 6	3 3 0

Pensions.

Warrants granting Pensions —	6d. in the £	1 1 0	
For each Warrant and Order for Payments to late Ministers to Foreign Courts; 100l. or upwards, Quarterly —	2 2 6	1 1 0	3 3 6

	Secretaries and Chief Clerks.	Under Clerks.	Total.
For each Warrant and Order for Payments to late Ministers at Foreign Courts, under 100l. Quarterly	£. s. d. 2 2 6	£. s. d. 0 10 6	£. s. d. 2 13 0
Warrant for Payment of Pensions by pa- tent Do.	2 2 6	1 1 0	3 3 6
<i>Taxes.</i>			
On the Appointment of a Receiver for Lon- don, Warrant for Security and Com- mission	129 0 0	10 10 0	139 10 0
On Ditto of Receivers for whole Counties	8 0 0	3 3 0	11 3 0
On Ditto of Receivers for half Counties	4 0 0	3 3 0	7 3 0
On Commission to receive Arrears	2 0 0	1 1 0	3 1 0
On the Appointment of Receivers of House Duties, Reference Warrant for Security and Commission	4 15 0	2 8 0	7 3 0
On the Appointment of Surveyors and Inspec- tors	1s. in the Pound.	2 2 0	
On Ditto of Inferior Surveyors	Ditto.	1 1 0	
On Warrant for Repayment of Money on Receivers Accounts	2 2 6	1 1 0	3 3 6
Quarterly Warrant for allowing Salary and Incident Bills	18 2 6	4 17 6	23 0 0
On Warrant for Allowances	3d. per £.	1 1 0	
<i>Band of Pensioners.</i>			
Quarterly Salary Warrant	5 0 0	1 1 0	6 1 0
<i>Salt Office.</i>			
Warrants on Salary and Incident Bills	1 10 0	1 0 0	2 10 0
<i>Officers of the House of Peers.</i>			
Warrant and Order	Nil.	2 2 0	
<i>Ditto of the House of Commons.</i>			
Warrants on Incidental Bills of the Serjeant at Arms		5 5 0	
Clerk of the House of Commons, Warrant, and Order	2 2 6	1 0 0	3 3 6

	Secretaries and Chief Clerks.	Under Clerks.	Total.
<i>Speaker of the House of Commons.</i>	£. s. d.	£. s. d.	£. s. d.
Warrant and Order for his Allowance —		1 1 6	
<i>Wardrobe.</i>			
Entering a Privy Seal for Impresting Money		0 13 6	
An Allowance at Christmas —		5 5 0	
<i>Post Office.</i>			
For each Quarterly Salary Bill —	3 0 0	1 4 0	4 4 0
Annual Warrant for Repayment of Land-Tax	20 0 0	4 4 0	24 4 0
An Allowance at Christmas —		5 5 0	
<i>Chief Justices in Eyre.</i>			
Warrant Quarterly —	0 12 6	0 5 0	0 17 6
Warrants and Orders Quarterly for Salaries —	2 2 6	1 1 0	3 3 6
<i>Bath Officers.</i>			
Warrant for Half-yearly Salaries —	3 2 6	2 12 6	5 15 0
<i>Lyme Regis.</i>			
Sign Manual, Warrant and Order —	2 10 0	1 0 0	3 10 0
Warrant and Order —	2 10 0	1 0 0	3 10 0
<i>Hawkers and Pedlars.</i>			
Warrant and Incident Bill —	3 0 0	1 4 0	4 4 0
<i>King's Printer and Stationer.</i>			
Warrant and Order for Payment of each of their annual Bills —	5l. per 1000l.	21 0 0	
<i>Hackney Coach Office.</i>			
Warrant on Salary and Incident Bills —	3 0 0	0 15 0	3 15 0
An Allowance at Christmas —		1 0 0	
<i>Serjeant at Arms.</i>			
Salary Warrant, Quarterly —			3 3 0

	Secretaries and Chief Clerks.	Under Clerks.	Total.
	<i>L. d. s.</i>	<i>L. s. d.</i>	<i>L. s. d.</i>
<i>Alienation Office.</i>			
Indenture or Commission appointing a Commissioner — — —	14 0 0	3 0 0	17 0 0
<i>Sheriffs.</i>			
Warrant and Order annually for 4000l. to the Sheriffs to enable them to pass their Patents — — —	2 2 6	2 2 0	4 4 6
Over Payments; for every Warrant and Order under 10l. — — —	Nil.		
From 10l. to 20l. — — —		0 10 6	
20l. to 100l. and for every 100l. — — —		1 1 0	
Convictions; for every Warrant and Order under 40l. — — —	Nil.		
From 40l. to 60l. — — —	Nil.		
60l. to 100l. and for every 100l. — — —	Nil.		
<i>Wine Licence late Officers.</i>			
Accountant, Warrant, and Order — — —	0 18 0	0 13 0	1 11 0
Messenger Ditto — — —			
Office Keeper Ditto — — —	0 2 6	0 2 6	0 5 0
<i>Scotland.</i>			
Allowance from the Civil Revenue per Ann. 100l. — — —		12 12 0	
For a Pension Warrant on the Civil Establishment — — —	6d.inthe	1 5 0	on every 100l.
Annual Approbation of the Proposals of the Commissioners of annexed forfeited Estates	7 0 0	5 0 0	12 0 0
Approbation of the annual Report of the Trustees of Fisheries, &c. — — —	1 10 0	1 1 0	2 11 0
For King's Signatures and Warrants — — —	3 10 0	1 5 0	4 15 0
Mint Officers Annual Salary — — —	8 10 0	2 11 0	11 1 0
Warrant and Order in Council for the Carron Company to export Guns — — —	1 10 0	0 12 0	2 2 0
Ditto, Appointment of Collectors of the Customs — — —	3 0 0	0 13 6	3 13 6
Ditto, ————— Comptrollers — — —	1 10 0	0 12 0	2 2 0
Ditto, ————— Inferior Officers — — —	6d.inthe		
Customs, Quarterly Salary Bill — — —	1 10 0		
Salt Ditto — — —	1 10 0		
For Services relating to Customs and Salt Duties, an annual Allowance of — — —		28 8 0	

	Secretaries and Chief Clerks.			Under Clerks.			Total.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Excise, Quarterly Salary, and Incident Bill	3	0	0						
Quarterly Malt Ditto	3	0	0	4	4	0	10	4	0
For the Sign Manual Warrant, and Order for issuing Money granted by Parliament for Roads and Bridges in Scotland	5	12	6	2	5	6	7	18	0
For the Sign Manual for the Allowance of 500l. per Ann. to the Superintendant of Roads in North Britain	3	10	0	1	15	0	5	5	0
<i>Secretaries of State.</i>									
Sign Manual for Privy Seal for their Allowance and secret Service				1	1	0			
Docquet for Ditto, Ditto, Ditto				1	1	0			
Warrant or Letter for issuing Allowances or secret Service				1	1	0			
<i>Ireland.</i>									
King's Letter to the Lord Lieutenant for any public Service				1	1	0			
Warrant for landing Duty free in Ireland the Accoutrements, &c. for a Regiment	0	15	0	0	6	0	1	1	0
An Allowance by the Parliament of Ireland at the End of every Session	200	0	0	10	15	0	210	15	0
<i>Woods.</i>									
For the Entry of an Estimate annexed to a Report of the Surveyor of the Woods				1	1	0			
For Warrants for the following Forest Officers Salaries:									
Sir H. Burrard	1	10	0	1	2	6	2	12	6
Mr. Onflow	1	10	0	1	1	0	2	11	0
Lord Tilney	1	10	0	1	2	6	2	12	6
Lord Berkley	2	12	6	0	10	6	3	3	0
Emmerick	1	10	0	0	12	0	2	2	0
Bateman	1	10	0	1	13	0	3	3	0
Under Keepers of Cranbourn Chace	0	5	0						
Duke of Gloucester, Keeper of Hampton Court House Park									
<i>Great Officers.</i>									
Warrants for Payment of their Salaries Quarterly, viz.									
Duke of St. Alban's	3	12	6	1	17	6	5	10	0
Chancellor of the Duchy	2	2	6	1	1	0	3	3	6
Ranger of St. James's and Hyde Parks	4	5	0	2	2	0	6	7	0
Ranger of Richmond Park	1	2	0	1	1	0	2	3	0

	Secretaries and Chief Clerks.	Under Clerks.	Total.
	£. s. d.	£. s. d.	£. s. d.
Clerks of the Council —	6 0 0	2 2 0	8 2 0
Keepers of the Council Records —	1 10 0	0 13 0	2 3 0
<i>Judges.</i>			
Warrants for Termly Allowances —	Nil.		
Ditto Augmentation Half Yearly —	2 16 0	0 11 0	3 7 0
Ditto Termly Allowances to Justices of Chester —	0 12 6	0 2 6	0 15 0
Ditto Augmentation Half Yearly —	1 8 0	0 6 0	1 14 0
Ditto Further Augmentation Yearly —	2 16 0	0 11 0	3 7 0
Dormant Warrant for a Judge's Salary —	3 0 0	1 1 0	4 1 0
<i>Attorney and Solicitor General.</i>			
Warrants for Salaries, each —		3 3 0	
<i>Solicitor of the Treasury.</i>			
In lieu of the usual Warrant for his Salary, he pays an Allowance Yearly of —	20 0 0	8 8 0	28 8 0
<i>Solicitor of the Exchequer.</i>			
Warrant, Quarterly for his Salary —	0 18 6	1 3 6	2 2 0
ROYAL FAMILY.			
For Business done on their Account no Fees are taken.			
Examiner of Plays. Salary Warrant Quarterly —	1 10 0	0 7 6	1 17 6
Deputy ditto of ditto, Ditto —	1 5 0	0 5 0	1 10 0
<i>Bedchamber.</i>			
Warrants for their Salaries, viz.			
Groom of the Stole —	2 2 6	1 1 0	3 3 6
Vice Chamberlain —	2 2 6	1 0 6	3 3 0
Gentlemen of the Bedchamber each —	2 2 6	0 10 0	2 12 6
Grooms of the Bedchamber each —	2 2 6	0 7 6	2 10 0
<i>Officers of the Ceremonies.</i>			
Master of the Ceremonies, Warrant Quarterly —	1 17 6	1 7 6	3 5 0
Assistant ditto, ditto —	1 7 6	0 14 6	2 2 0
<i>Auditors of the Imprests.</i>			
Warrant for Salary each —	0 15 0	0 12 0	1 7 0
<i>Auditors of the Land Revenue.</i>			
Warrant for Salary each —	1 10 0	0 12 0	2 2 0

	Secretaries and Chief Clerks.			Under Clerks.			Total.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Astronomer Royal, Warrant for Salary —	2	11	0	0	16	0	3	7	0
Governors of Windsor Castle, Ditto —	6d.	in the	£	0	10	6			
Crown Leases, Warrant for a Particular —	1	10	0	2	2	6	2	12	6
Ditto for a Lease —	1	10	0	2	3	6	3	13	6
Transcript for Ditto —	0	12	6	0	4	0	0	16	6
Keeper of the King's Libraries. Warrant Quarterly —	1	1	0	0	10	6	1	11	6
Ministers of the Isle of Man, ditto —	0	10	6	0	12	0	1	2	6
Trustees of the British Museum, ditto —	1	17	6	1	5	6	3	3	0
Gentleman Usher of the Black Rod, ditto —	0	15	0	0	6	0	1	1	0
Keeper of the Records of the Forfeited Estates, Warrant Quarterly —	1	5	0	0	17	0	2	2	0
Clerk to the Record Keeper in the Tower, do. —	0	12	6	1	3	6	1	16	0
Ditto, ditto, Order only —	0	12	6	1	1	0	1	13	6
Officers appointed to digest Records, Warrant and Order —	4	5	0	2	1	0	6	6	0
Keepers of the Paper Office, ditto —	6	5	0	2	2	0	8	7	0
Surveyor General of the Land Revenues, Warrant Half-yearly —	0	15	0	0	6	0	1	1	0
Ditto, ditto, Order Half-yearly —	0	15	0	0	6	0	1	1	0
Latin Secretary, Warrant and Order Quarterly —	1	5	0	0	10	6	1	15	6
Knight Harbinger, ditto —	1	4	6	0	10	6	1	15	0
Stanhope and Sutton Pensions, Quarterly each Warrant —	1	10	0	1	13	0	3	3	0
Housekeeper at Newmarket, Warrant Quarterly —	1	5	0	0	17	0	2	2	0
Keeper of the Tennis Court, Warrant Quarterly —	0	16	6	0	10	6	1	7	0
Engraver of Seals, ditto —	0	6	0	0	10	6	0	16	6
Keeper of the Council Chambers, two Warrants and Orders —	1	0	0	0	5	0	1	5	0
Professors of Modern History at Oxford and Cambridge, Warrant and Order Quarterly each —	2	2	6	1	18	6	4	1	0
Clerk of the Pipe, Warrant and Order Quarterly —	1	6	6	0	15	6	2	2	0
Foreign Opposer, ditto —	0	15	0	0	6	0	1	1	0
Chancellor of the Garter, ditto, Half-yearly —	2	2	6	1	2	0	3	4	6
Attorney General of New York, Warrant and Order —	1	17	6	0	15	0	2	12	6
King's Advocate, Warrant —	0	13	0	0	8	0	1	1	0
Master of the Revels, ditto —	0	5	0	0	5	6	0	10	6

	Secretaries and Chief Clerks.			Under Clerks.			Total.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Under Clerks of Council, Warrant and Order	2	2	6	0	7	6	2	10	0
Usher of the Exchequer, two Orders	2	10	0	0	15	0	3	5	0
Kings & Herald of Arms, Warrant Half-yearly	2	12	6	0	10	6	3	3	0
Gloucester, King of Arms, ditto, Yearly	1	0	0	1	1	0	2	1	0
Heralds belonging to the Order of the Bath, Warrant Yearly each	0	10	0	0	6	6	0	16	6
Corporation of Berwick, Quarterly	0	12	6	0	5	0	0	17	6
Ditto of Dartmouth, ditto	0	5	0	0	5	6	0	10	6
Eton College, Warrant Quarterly	0	5	0	0	5	6	0	10	6
Wainwright, ditto	0	14	0	0	5	0	0	19	0
Yates's Heirs	0	12	6	0	5	0	0	17	6
Fairfax, ditto	0	12	6	0	5	0	0	17	6
Lloyd, ditto *	1	10	0	0	5	0	1	15	0
Shepherd, ditto	0	18	6	0	5	0	1	3	6
Plumptree, ditto	0	5	0	0	5	6	0	10	6
Professor of Physic at Oxford, Half- yearly	0	5	0	0	5	6	0	10	6
Ditto of Civil Law, Quarterly	0	5	0	0	5	6	0	10	6
Bute, ditto	6d.	per	£	1	1	0			
Martin, ditto	0	12	6	0	5	0	0	17	6
Mayor of Macclesfield, Half-yearly	0	12	6	0	8	6	1	1	0
Taylor	0	4	6	0	5	3	0	9	9
Jenner	0	10	0	0	11	0	1	1	0
Savoy Ministers	0	15	0	0	6	0	1	1	0
Christ's Hospital	1	10	0	0	5	0	1	15	0
Bibbins	0	15	6	0	6	0	1	1	6
Cranbourn Chace	0	5	0						
Halifax, Yearly	1	0	0	1	2	0	2	2	0
Blackerby	0	4	6						
Hatfel Patent Fee	0	5	0	0	4	6	0	10	6
Earl of Arran	0	2	6						
Emanuel College	0	8	0	0	5	6	0	13	6
Dean and Chapter of Litchfield	0	5	0	0	5	6	0	10	6
Master of the Temple	0	18	6	0	10	6	1	9	0
Ministers of Botolph	0	3	6	0	2	6	0	6	0
Poor of St. Magnus	0	10	6	0	2	6	0	13	0
Ditto of St. Michael	0	6	0	0	4	6	0	10	6
Ditto of St. John	0	3	6	0	2	6	0	6	0
Schoolmaster of Southwell	0	5	0	0	5	6	0	10	6
Vicar of the Tower	0	3	6	0	2	6	0	6	0
Vicars of Litchfield	0	7	6	0	3	0	0	10	5
University of Oxford	0	6	6	0	4	0	0	10	6
Ditto	0	5	0	0	5	6	0	10	6
University of Cambridge	0	6	6	0	5	0	0	11	6
Ditto, two Warrants each	0	5	0	0	5	6	0	10	6
Deputy Chamberlains of the Exchequer				1	1	0			
Rowe, Yearly	0	10	0	0	11	0	1	1	0

* The Editor would have substituted the Titles of the Appointments, for which these Fees are paid, instead of the Names of the Individuals paying them; but he was not in all instances sufficiently acquainted with the particulars.

	Secretaries and Chief Clerks.			Under Clerks.			Total.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Pipe Officers — — —	1	10	0	1	1	0	2	11	0
Treasurer's Remembrancer's Clerk every second Year — — —	0	4	6	0	6	6	0	11	0
Housekeeper at Hampton Court, Yearly —	6d. per £								
Secondaries to the Treasurer's Remembrancer, every second Year — — —	0	11	0	0	10	0	1	1	0
Officers of the Tally Court, Yearly — — —									
Chapman, ditto — — —	0	15	0	0	6	0	1	1	0
Cotton, every five Years — — —	6d. per £								
Heron, yearly — — —	1	10	0	1	2	6	0	0	0
<i>Fees upon all Instruments not stated in the foregoing List.</i>									
For a Sign Manual, Warrant, and Order —	5	12	6	1	1	0	6	13	6
For a Warrant, &c. signed by the King —	3	10	0	1	1	0	4	11	0
For a Warrant and Order — — —	2	2	6	0	10	0	2	12	6
For a Warrant signed by the Board for 50l. and upwards — — —	1	10	0	0	12	0	2	2	0
For ditto, under 50l. and above 20l. — — —	0	15	0	0	6	0	1	1	0
For ditto under 20l. — — —	Nil.								
For ditto, not relating to Money — — —	1	10	0	0	12	0	2	2	0
For every Docquet of Letters Patent or Privy Seal — — —	0	15	0	0	6	0	1	1	0
For a Constitution or Commission, whether under the Sign Manual or by the Board —	14	0	0	4	4	0	18	4	0
For entering a Patent — — —				1	1	0			
For entering a Privy Seal — — —				1	1	0			
For a Warrant on an Order of Council — — —	0	15	0	0	6	0	1	1	0
For a Warrant for accepting a Composition for Offences against the Revenue, for each Offence — — —	1	10	0	0	12	0	2	2	0
For a Sign Manual for a Privy Seal to discharge a Baronet of 1095l. payable by him in respect to that Dignity — — —	6	5	0	1	1	0	7	6	0
For a Warrant on such Privy Seal — — —	4	0	0	1	1	0	5	1	0
For every Letter operating as a Warrant for the Payment of Money — — —	1	10	0	0	12	0	2	2	0
For every other beneficial Letter — — —	0	15	0	0	6	0	1	1	0
For a Reference — — —	0	15	0	0	6	0	1	1	0

N.B. These Fees are no longer applied to the distinct Use of the Secretaries and Clerks in the proportions above-mentioned, but are received by a person specially appointed for that purpose, and form a Fund, out of which certain specific Salaries are paid to each Officer, as fixed by a Minute of the Board of Treasury, on the 30th November, 1782.

TABLE of FEES taken at the GENERAL POST OFFICE.

Rate thereof in 1783.		Rate, according to subsequent Regulation, in use 1788.	For whose Benefit.	
£. s. d.		£. s. d.		
12 15 6	{ For a Commission to a Deputy Postmaster General, Agent, or Captain of a Packet Boat, including Stamp of 5s. The same upon a Renewal	12 12 0	Postmaster General, his Secretary, and Clerk	
6 7 0				
4 11 0	{ For a Deputation and Bond to a Deputy Postmaster, or a Letter Receiver, whose Salary for Office Duty exceeds 20l. a year	5 6 0	Postmaster General and Secretary	
1 11 0				
1 11 0	{ Ditto for a Postmaster, whose Salary is above 10l. and not exceeding 20l.	3 3 0	Secretary and Solicitor	
9 11 0	{ Ditto for Postmaster, not exceeding 10l.	2 2 0		
The three foregoing include a Stamp of 10s each.				
N.B. Deputations and Bonds are renewed every three Years.				
0 10 6	{ For a Warrant to exempt Postmasters from serving Parish Offices	0 10 6	Clerk to the Postmaster General	
0 5 3		{ On each Quarterly Warrant for Payment of the Packet Boats on the Falmouth Station		0 5 0
0 12 6	{ For every private Express passing thro' this Office	0 10 6	Ditto, and Clerks to Secretary	
0 2 6	{ For Ditto coming from the Country, and delivered in London			
FOREIGN OFFICE.				
1 1 0	{ For registering each Packet of Value	1 1 0	Comptroller, Dep. do, & six Clerks	
		{ For each Packet which comes registered from foreign Countries		0 5 0
		{ For an Order for each Person to embark on board any of the Packets as a Passenger		0 10 6
RECEIVER GENERAL'S OFFICE.				
1 per Cent.	On the Pensions or Annuities settled on the Dukes of Grafton and Scomberg	1 per Cent.	Receiver General	
1 per Cent.	On Money remitted to the Post Offices at Paris, Brussels, and Amsterdam, 1 per Cent	These Three last Fees are not mentioned in the New Table.		
0 5 3	On Pocket Warrants			
2 2 0	On the Duke of Scomberg's Pension, Quarterly			

Gratuities were formerly received on Tradesmen's Bills, amounting, for the whole Office, to between 80 and 90l. a Year; but have been abolished for above these Ten Years.

A SCHEDULE of the FEES taken at the TAX OFFICE.

	Affiant		Clerk and	
	Secretary.		Messenger.	
	s.	d.	s.	d.
Receivers General of Land Tax and Duties upon Houses, except for London, Middlesex, and Scotland, for their Commissions upon their appointments	5	5	0	2
Receiver General for London, Middlesex, and Westminster	21	0	0	11
Receiver General for Scotland	10	10	0	3
Each Receiver General pays besides, for his Petition, proposing his Sureties previous to his appointment, and a report thereon	1	11	0	0
Surveyors General of the Duties on Houses and Windows, and Inhabited Houses, for their Warrants	1	0	0	1
Surveyors of the Duties on Houses and Windows, and Inhabited Houses, for their Warrants	1	0	0	1
Receiver General of Wales, Monmouth, Cumberland, and Westmoreland, on each Report for Conduct Money	2	2	0	3
				equally divided.

N. B. The Receivers of Twelve Counties have usually paid three Guineas to the Affiant Secretary, and Three pay Four Guineas to him.

The Solicitor receives annually 10l. 10s. from the Receiver General of the Land Tax for London, Middlesex, and Westminster.

On an average of Three Years, ending 31st of December, 1781, the Fees received by the Secretary amounted to 435l. 6s. 4d. per annum. Those received by the Affiant amounted to 183l. 9s. 8d.; and those by the Clerk and Messenger to 31. 2s. each.

TABLE of FEES and GRATUITIES taken in the STAMP OFFICE, prepared in 1782, distinguishing such as were discontinued in 1783.

	Rate of Fees.	To whom paid.	Annual Amount.
For every Deputation to a Distributor of Stamps, & Collector of the Post Horse Duties and a principal Officer	£. s. d. 2 2 0		
For Ditto to every Officer whose Salary amounts to 50l. per Annum	1 1 0	Secretary	Varies from sixteen to sixty-two Guineas
For Ditto to every Officer, whose Salary does not amount to 50l. per Annum	0 10 6		
Annual Gratuity from the Stationers on the Renewal of their Contracts	20 0 0	Ditto	discontinued
Gratuity from the Contracting Stationers, on the payment of their Quarterly Bills	2 12 6	Receiver & Comp.	Ditto
Annual Bills	7 17 6	Warehouse Officers	Ditto
Half Yearly Gratuity from Patent Stationers, on payment of their Half Yearly Bills	4 4 0	Ditto	8 8 0
Ditto from Ditto	2 2 0	Receiver & Comp-troller	7 17 6
Annual Gratuity from the Solicitor	3 13 6		
Annual Ditto from each of the Three Country Inspectors of Stamps, at passing their Bills of Travelling Expenses	0 2 6	Comptroller	0 18 0
Annual ditto from the Company of Stationers, on Cancelling their Almanacks	0 10 6		
On Exportation Card Bonds	Rate not specified.	Clerk of Securities	4 10 0
From Persons searching Register after Apprentices Indentures		Depary Register of	2 0 0
Gratuities upon Ditto		Apprentice Duty	1 0 0

SALT-OFFICE.

WHEN the Order was issued in 1716, for setting up Tables of Fees for public inspection, in all Offices where any were taken, it was added, (as appears by the Minutes of the Board of Customs), that in Offices where no Fee was due, a Paper, containing a Declaration thereof, should in like manner be set up for public view. Although, therefore, no regular Table of Fees can be given for the Salt-Office, it is proper, conformably to the above regulation, so far to notice this Department, as to state, that the following is the substance of the answer made to an enquiry on this subject in 1783.

“ No Fees, Gratuities, or Perquisites whatever, appear to be taken by any Officers in the Department of the Commissioners of Salt Duties, unless some little matter in addition to the Stamps on Bonds and Debentures, for the trouble the Officers have in furnishing the same and filling of them up, may be understood as such; the amount of which does not appear at this Office.”

A SCHEDULE of the FEES, GRATUITIES, and PERQUISITES, taken by the Officers, in the *Department of the Commissioners*, for licensing HACKNEY COACHES and CHAIRS, upon the issuing of any Instrument, or upon any other occasion whatever, specifying the Officers, to whose Benefit they are applied, and the annual Amount thereof.

BY an Act 18 George II. the Commissioners for licensing Hackney Coaches, are directed to enter the names and places of abode of the Master or Owner of every Cart, Car, or Dray, and the number of such Cart, Car, or Dray, driven within the Bills of Mortality, for every such Entry which is during the Owner's Life, there is paid the sum of 1s. which is received by the Commissioners Clerk, appointed to receive and register such Entries, who divides the amount into six equal parts, one of which he pays to each Commissioner, and retains the remaining sixth. The whole sum seldom exceeds £60 per annum, so that each share is about £10.

By an Act of the 7 of George III. there is ordered to be paid to the Commissioners Clerk, for every Search, by any person or persons desirous of inspecting such Register-Book of Carts, Cars, or Drays, for the purpose of discovering and bringing to justice the offenders against the Laws relating to the Drivers thereof (over which offenders the Commissioners have no jurisdiction) a Fee of 4d. which is accordingly received by the aforesaid Clerk. No account having been kept, the amount cannot be ascertained, but it is probably very inconsiderable.

By an Act of the 9 of Queen Anne, the Register and Clerk is entitled for his pains in writing and engrossing each Licence, to have and receive from the person licenced, the sum of 2s. 6d. On an average, of the Years 1779, 80, and 81, there were 174 Licences granted in each year, which accordingly produced to the Register 21l. 15s. per annum. In case of non-payment of Rent by Hackney Coachmen or Chairmen, or non-payment of any Fine or Fines set for Breach of any Orders or Bye-Laws, made in pursuance of the Statutes, the Commissioners are authorized and directed to issue their Warrant for levying such rent, Fine or Fines, by distrefs of the Goods and Chattels of the Offender or Offenders, which Goods are to be sold within ten days, and the overplus to be returned to the Owner, the Charges of making and selling the Distrefs being first deducted and allowed, together with the Charge of the Warrant for the Distrefs.—And in default of Distrefs, for any such Fine, Penalty, or Forfeitures as aforesaid, the Offenders neglecting or refusing to pay the same, the Commissioners are by Warrant to commit the Offenders to Prison. For every such Warrant there is paid a Fee of 3s. 4d. of which 2d. or 2s. 6d. go to the Office Solicitor, for his trouble in drawing and engrossing the same, and the remainder in equal portions of 4d. each, goes to the three Senior Messengers for the time being, and the Receiver's Clerk. On an average of the aforesaid three years, there were 361 Warrants issued in each year, the Solicitor's Share of which amounted to £36 2s. and the Share of the others was £5 4d. each.

On each Payment made by the Receiver into the Exchequer, he pays 16s. in Fees, for which it is customary to allow him One Pound, so that by every such payment, which are usually fifteen in the year, he gains a Perquisite of 4s. amounting per annum to three pounds.

There is also usually allowed to the Receiver, on passing his annual account through all the Offices, a farther Emolument of two pounds.

There are no other Fees, Gratuities, or Perquisites paid to or taken by the Commissioners, or any Officers in the Department under their management, upon the issuing of any Instruments, or upon any other occasion whatever.

The above detail of Fees in this Office, was the result of a very accurate enquiry into the subject, made in the Month of September, 1782, and in the same month in the following year. By the foregoing account, their total amount on an average of the three years above-mentioned, ending at Christmas, 1780, was £146 18s. 4d. per annum.

**An ACCOUNT of the FEES and GRATUITIES received
by the respective Officers in the Department of the Com-
missioners for Licensing HAWKERS and PEDLARS.**

THE Fees of 8s. on each Horse Licence, and 4s. on each Foot Licence, directed to be received by Act of 9th and 10th William III. are added to the Duties on the said Licences, and paid, together with such Duties, into the Exchequer.

The Fees now taken and received by the respective Officers, and applied to their own use, are the same as have been for a long series of years customarily established.

Viz.—Upon the appointment of every Clerk, Riding Surveyor, or other Officer, the following Fees are received—

		£.	s.	d.
By the Solicitor	{ on the Deputation —	1	1	0
	{ on the Bond of Securities —	1	1	0
By the First Clerk	—	1	1	0
By the Second Clerk	—	1	1	0
By the Housekeeper and Messenger	—	0	15	6
		4	19	6

The following Perquisites, in the Nature of Fees, are annually received :

By the First Clerk	{ on each Transfer Licence —	0	1	0
	{ from each Riding Surveyor, 10s. 6d. on settling his annual account, which, for eleven, amounts to —	5	15	6
By the Second Clerk	{ on each Transfer Licence —	0	1	0
	{ from each Riding Surveyor, on settling his annual account, 10s. 6d. which, for eleven, amounts to —	5	15	6
By the Deputy Cashier	{ on each Payment into the Exchequer —	0	4	6
	{ from the Stationer on the Payment of his Bill — — —	1	1	0
	{ from the Solicitor on the Payment of Ditto — — —	0	10	6
By the Office Keeper	{ from each Riding Surveyor, on settling his annual account, 5s. which, for eleven, amounts to — — —	2	15	0
	{ from the Stationer, on the Payment of his Bill — — —	0	15	6
	{ a fee of 2s. 6d. from each Riding Surveyor, for conveying their Stores, &c. which, for eleven, amounts to — — —	1	7	6

**A SCHEDULE of FEES taken by the SECRETARIES of the
ADMIRALTY, for themselves and Clerks.**

For a Commission to

* A Flag Officer	5	7	6
* A Vice Admiral of a Maritime County	3	4	6
* A Captain of a Ship of War	2	3	0
* A Lieutenant of ditto	1	1	6

For a Warrant to

The Attorney General to prepare a Patent for the Commissioners of the Navy and Victualling	5	7	6
A Commission for Sick and Hurt Seamen	5	7	6
An Assistant to the Surveyor and Clerk of the Acts of the Navy	3	4	6
A Secretary of the Victualling or Sick and Hurt Boards	3	4	6
A Commissioner of the Sixpenny Office	3	4	6
An Officer to the Yards, whose Salary is 200l. per Annum, and upwards	3	4	6
A Ditto, whose Salary is under 200l. per Annum	2	3	0
A Chaplain or Surgeon of the Yards	3	4	6
A Master Sailmaker, Joiner, Bricklayer, Carpenter, Smith, Mastmaker, or Boat Builder, of Ditto	2	3	0
* A Purser, Gunner, Boatswain, or Carpenter of first, second, and third Rates	2	3	0
* An Officer of those Ranks, in inferior Rates	1	1	6
* A Chaplain of a Ship of War	0	10	0
An Agent Victualler	3	4	6
A Storekeeper and Clerk of the Checque of the Victualling	2	3	0
An Officer, or Clerk in the Victualling Office, whose Salary is upwards of 50l. per Annum.	2	3	0
A Ditto, whose Salary is 50l. per Annum, and under	1	1	6
To admit a Scholar into the Royal Academy	1	1	6
To prepare a Patent to appoint the Judge and Register of the High Court of Admiralty, each	5	7	6
To appoint the Lord High Admirals, Advocate, Prosecutor, and Marshal, each	3	4	6
A Counsellor for the affairs of the Admiralty and Navy	5	7	6
An Assistant to the said Counsellor	5	7	6
A Judge of Vice Admiralty Court	3	4	6
A Register of Ditto	3	4	6
A Marshal of Ditto	3	4	6
The Judge Advocate of the Fleet	3	4	6
The Deputy Judge Advocate of the Fleet	3	4	6
A Physician to the Fleet	3	4	6

The Lieutenant Governor, and entering the Patent for Treasurer of Greenwich Hospital	—	3	4	6
A Captain in Greenwich Hospital	—	2	3	0
A Lieutenant Ditto	—	1	1	6
The Physician, Secretary, and Steward of Ditto, each	—	3	4	6
The Chaplain and Clerk of the Checque of Ditto, each	—	2	3	0
A Director of Ditto	—	1	1	6
All other Officers of Ditto, each	—	1	1	6
*A new Pass to secure the Ships and Vessels of his Majesty's Subjects from the Algerines	—	1	5	0
Renewing Ditto	—	0	15	0
A Protection for Shipwrights, Boat Builders, Caulkers, and Sail Makers, 50 men and upwards	—	2	2	0
A Ditto for Ditto, upwards of 4 and under 50 men	—	1	1	0
A Ditto for Ditto, 4 Men and under	—	0	10	6
*A Ditto for Merchant Ship or Vessel of 10 Men and upwards	—	0	10	0
A Ditto for Ditto under 10 Men	—	0	5	0
A Ditto for a single Person	—	0	2	6
All Reports on a Reference from His Majesty, or the Council, where any Pension is granted	—	1	1	6
An Order for granting such Pension, under 100l. per Ann.	—	1	1	6
Ditto from 100l. to 200l. per Annum, both inclusive	—	2	3	0
Ditto to 300l. per Annum, inclusive	—	3	4	6
Ditto to 400l. per Annum, inclusive	—	4	6	0
Ditto to 500l. per Annum inclusive	—	5	7	6
Ditto to superannuate a Lieutenant	—	2	3	0
Ditto to warrant Officers, from a first to a third Rate inclusive	—	2	3	0
Ditto from a third Rate downwards	—	1	1	6
*Warrants for Letters of Marque and Commissions to Privateers	—	1	1	6
A Letter of Leave for a Flag Officer to go abroad	—	2	3	0
Ditto for a Captain	—	1	1	6
Ditto Marines	—	1	1	6
Ditto for a Lieutenant or Master	—	0	10	6
Ditto Marines	—	0	10	6

(COPY.)

Admiralty Office,
17th August, 1786.

Note.—Those marked thus * are established by His Majesty's Order in Council of the 31st July, 1717.

A SCHEDULE of the FEES received in the Marine Department of the ADMIRALTY.

For a General's Commission				
For a Lieutenant General's ditto				
For a Colonel's ditto				
For a Colonel Commandant's ditto				
For a Lieutenant Colonel's ditto			7	0 0
For a Major's ditto				
For a Captain's ditto				
For a Captain Lieutenant's				
For a First Lieutenant's ditto				
For a Second Lieutenant's ditto	each	—	5	0 0
For an Adjutant's ditto	each	—	3	0 0
For a Quarter Master's ditto				
For a Warrant to Surgeons of Marines	—	—	2	2 0
For ditto to Surgeon's Mates	—	—	1	1 0
For ditto to Judge Advocate, Adjutant or Quarter Master, upon any special Service, each	—	—	2	2 0
For every Letter of Leave to Officers of Marines on half Pay, to quit the Kingdom	—	—	0	10 6

(COPY.)

Admiralty Office,
21st June, 1787.

NAVY, VICTUALLING, AND SICK AND HURT OFFICES.

BY the Reports of the Commissioners of Enquiry upon the Navy, Victualling, and Sick and Hurt Offices (made in 1788) it appears, that there is no Table, established by proper authority, of the Rate of Fees to be taken in any of those Offices, but the Clerks are in the habit of receiving Fees and Gratuities on the various Articles of Business, which pass through their Departments, from the rate of 1*l*. and 2*s*. 6*d*. to two guineas, and sometimes as high as five guineas; and where an acknowledgment is to be made for a large quantity of Business in one Payment, the sum of forty or fifty guineas may be given.

The articles on which such Fees and Gratuities are taken, are generally Contracts, Bills, and Accounts, Receipts, Certificates, &c. and are paid by Contractors, Agents, Purfers, Tradesmen, and others. The amount received by each Clerk is not considerable, except in the instance of some of the Chief Clerks, as may be seen by the accounts before given of the Receipts in each Office. The Department, in which the greatest regularity subsists, in respect to these payments, is that of the Victualling at Portsmouth, where a complete Schedule has been made out of the rate at which they are usually received by the several Officers. The Fees and Gratuities taken in the other Departments are given in detached Accounts by each Individual. The Commissioners of Enquiry, however, have composed thereout the following Tables of the Fees, which they have recommended should be hereafter received in each of those offices, by an officer, specially appointed for that purpose, in aid of the general Expences of the Establishment. They are given here, as being in a great measure an Abstract of the Heads of the Business, on which Fees are at present receivable by the Individuals in those Offices, though the rates are not perfectly the same.

Proposed TABLE of the RATE of FEES to be paid on certain Instruments to be issued from the NAVY OFFICE.

		£. s. d.
For Warrants to a Surgeon	}	
_____ a Master	}	1 1 0
_____ Purfers	}	
_____ Surgeon's Mate	}	0 10 6
_____ Boatswain	}	
_____ Gunner	}	
_____ Carpenter	}	0 5 0
_____ Sailmaker	}	
_____ Cook	—	0 2 6
_____ for Leave of Absence	—	0 2 6

For Certificate of Examination for Lieutenants	—	0 10 6
Time of Service	—	0 10 6
Clearing Imprests	—	0 2 6
Warrant Officers for Superannuation	—	0 5 0
Petty Officers [Gunners, &c.] to pass Examination	—	0 5 0
to Captains, to enable them to receive Wages	—	0 10 6
Ditto Lieutenant	—	—
Surgeon	—	—
Boatswain, that they have passed Accts	—	0 5 0
Purfers	—	—
for Freedom	—	—
For an Order to supply Merchant's Ships with Stores	—	—
For writing a Contract	—	1 1 0
a Bill of Sale for Ships	—	—
Petitions	—	0 0 6
For a general Protection	—	1 1 0
For a single Person	—	0 2 0
Per Centage on amount of all Bills in Course for Stores supplied or Services performed	—	1 0 per Ct.
Ditto on the Amount of all Imprest Bills in Course	—	0 10 0

Proposed TABLE of the Rate of FEES to be hereafter taken at the
VICTUALLING OFFICE.

For Certificates to Officers or Persons that they have cleared Imprests	—	0 3 6
Officers applying for Superannuation	—	0 5 0
Purfers who have passed their Accounts	—	0 5 0
Foreign Agents or Correspondents Ditto	—	0 5 0
Protections, for a General one	—	1 1 0
for a single one	—	0 2 0
Contracts for each	—	1 1 0
Upon the Amount of all Bills in Course, issued for Stores supplied or Services performed	—	1 per Cent.
Upon the Amount of all Imprest Bills in course	—	0 10 per Ct



GENERAL INDEX

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